

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 16TH DAY OF SEPTEMBER 2015/25TH BHADRA, 1937

WP(C).No. 27989 of 2015 (W)

PETITIONER :

**MARICO LTD., VIII/761A, NIDA, MENONPARA ROAD,
KANJIKODE, PALAKKAD, REPRESENTED BY ITS
AUTHORISED SIGNATORY, DILEEP A.G.**

BY ADV. SRI.S.ANIL KUMAR (TRIVANDRUM)

RESPONDENTS :

- 1. INTELLIGENCE INSPECTOR,
SQUAD NO.III, COMMERCIAL TAXES, THEVARA,
ERNAKULAM - 682015.**
- 2. ASSISTANT COMMISSIONER, COMMERCIAL TAXES,
SPECIAL CIRCLE, COMMERCIAL TAX OFFICE COMPLEX,
BEHIND CIVIL STATION, PALAKKAD - 678001.**
- 3. COMMERCIAL TAX INSPECTOR, COMMERCIAL TAX CHECK-POST,
WALAYAR, PALAKKAD DISTRICT**

BY GOVERNMENT PLEADER SRI. LIJU V. STEPHEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 16-09-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

bp

WP(C).No. 27989 of 2015 (W)

APPENDIX

PETITIONER'S EXHIBITS :

P1: COPY OF CERTIFICATE OF REGISTRATION

P2: COPY OF GOODS TRANSFER NOTE DT 3/9/2015.

P2(a): COPY OF TOKEN NO. 32090269269015/2015-16/3181

P3: COPY OF NOTICE DT 4/9/2015.

P4: COPY OF REPLY DT 9/9/2015.

RESPONDENT'S EXHIBITS : NIL.

//TRUE COPY//

P.A.TO JUDGE

bp

A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C).No.27989 of 2015

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Dated this the 16th day of September, 2015

JUDGMENT

The Petitioner, who is a registered dealer under the KVAT Act is aggrieved by Ext.P3 notice issued to him detaining a consignment of hair oil, perfumes, body lotion, gel, talcum powder and other cosmetics that were being transported at the instance of the petitioner. In the writ petition, the petitioner is aggrieved by the insistence of the respondents that the petitioner must pay the security deposit demanded in the detention notice as a condition for release of the goods and vehicle.

2. I have heard the learned counsel for the petitioner and also the learned Government Pleader for the respondents.

3. On a consideration of the facts and circumstances of the case and the submissions made across the Bar, I dispose the writ petition with the following directions:

(i) On a perusal of Ext.P3, it is seen that, the objection of the respondents is essentially that in the Form 8F declaration that was uploaded in the KAVATIS web site, the consignment was shown as comprising of only hair oil and not the other products that were detected. Counsel for the petitioner would submit that, it is not in dispute that, the transportation was also accompanied by

a delivery note which clearly indicated the different products that were contained in the consignment. It is also submitted that, the defect pointed out in the Form 8F declaration is only a technical one, in that, while uploading the said declaration only one item was selected since that comprised the major portion of the consignment.

(ii) It is also submitted that the petitioner is a registered dealer in the State. Taking note of the said submissions, I direct the 3rd respondent to release the goods and the vehicle to the petitioner, on the petitioner furnishing a simple bond without surety for the security deposit amount demanded in Ext.P3 notice.

(iii) The 3rd respondent shall thereafter transmit the files to the adjudicating authority who shall adjudicate the matter and pass orders, after hearing the petitioner, within two months from the date of receipt of a copy of this judgment.

(iv) The petitioner shall produce a copy of this judgment and a copy of the writ petition before the 3rd respondent.

A.K.JAYASANKARAN NAMBIAR
JUDGE

mns/

