IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

MONDAY, THE 28TH DAY OF SEPTEMBER 2015/6TH ASWINA, 1937

WP(C).No. 28903 of 2015 (K)

PETITIONER(S):

M/S.REDINGTON INDIA LTD.,
VELLAKKAL BUILDING, DOOR NO.XXIX/475A,
UNICHIRA, ERNAKULAM, REPRESENTED BY
ITS AUTHORIZED SIGNATORY MR.RAJENDRAN.

BY ADVS.SRI.A.KUMAR
SRI.P.J.ANILKUMAR
SMTG.MINI(1748)
SRI.P.S.SREE PRASAD

RESPONDENT(S):

THE COMMERCIAL TAX INSPECTOR,
COMMERCIAL TAX CHECK POST,
MUTHANGA - 673 592.

BY GOVERNMENT PLEADER SRI.LIJU V.STEPHEN

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 28-09-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

msv/

WP(C).No. 28903 of 2015 (K)

APPENDIX

PETITIONER(S)' EXHIBITS:

EXT.P1: ATRUE COPY OF STOCK TRANSFER INVOICES DTD.4.9.2015.

EXT.P2: TRUE COPY OF TRANSACTION SLIP.

EXT.P3: TRUE COPY OF NOTICE DTD.6.9.2015.

EXT.P4: ATRUE COPY OF THE REPLY DTD.11.9.2015.

EXT.P5: ACOPY OF THE ANNUAL RETURN FOR THE PERIOD 1.4.2014 TO 31.3.2015 DTD.30.5.2015.

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE

Msv/

A.K.JAYASANKARAN NAMBIAR, J.

....

W.P.(C).No.28903 of 2015

....

Dated this the 28th 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 computer systems and peripherals that was being transported at the instance of the petitioner. In the writ petition, the petitioner is aggrieved by the insistence of the respondent 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 respondent.

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 respondent is essentially that the TIN number of the petitioner was not reflected in the transaction slip whereas the petitioner who is also the consignee of the goods is a registered dealer in Kerala.
>
> (ii) Counsel for the petitioner would submit

that, the petitioner is a registered dealer and the non-mentioning of the TIN number in the transaction slip was an inadvertent omission. It is also pointed out that, the transportation of the goods was covered by a valid invoice, and hence, the documents necessary under the Kerala Value Added Tax Act did accompany the goods. Taking note of the said submission of counsel for the petitioner, I direct the 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 detention notice.

(iii) The 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 respondent.

A.K.JAYASANKARAN NAMBIAR
JUDGE

mns/