

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 29TH DAY OF SEPTEMBER 2015/7TH ASWINA, 1937

WP(C).No. 29563 of 2015 (U)

PETITIONER(S):

**M/S. VODAFONE CELLULAR LIMITED,
4TH FLOOR, ANGELS ARCADE,
SOUTH KALAMASSERY, CUSAT P.O.,
COCHIN-682 022, REPRESENTED BY ITS
AUTHORISED SIGNATORY
SHRI RAJESH MELETH VEETIL.**

**BY ADVS.SRI.A.KUMAR,
SRI.P.J.ANILKUMAR,
SMT.G.MINI,
SRI.P.S.SREE PRASAD.**

RESPONDENT(S):

**THE INTELLIGENCE INSPECTOR,
INTELLIGENCE SQUAD NO.II,
COMMERCIAL TAXES, MATTANCHERRY
AT KARUKUTTY-682 002.**

BY GOVT. PLEADER SRI.LIJU V.STEPHEN.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 29-09-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

rs.

APPENDIX

PETITIONER'S EXHIBITS:-

- EXT.P1 COPY OF THE REGISTRATION CERTIFICATE WITH LIST
 UNDER SECTION 8(3) OF THE CST ACT DATED 10/08/2007.
- EXT.P2 COPY OF THE STOCK TRANSFER NOTES DATED 22/09/2015.
- EXT.P3 COPY OF THE DELIVERY NOTE DATED 25/09/2015.
- EXT.P4 COPY OF THE SAID NOTICE ISSUED UNDER SEC 47(2) OF THE
 KVAT ACT DATED 25/09/2015.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

P.S. TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.29563 of 2015
.....

Dated this the 29th day of September, 2015

JUDGMENT

The Petitioner, who is a registered dealer under the Kerala Value Added Tax Act is aggrieved by Ext.P4 notice issued to him detaining a consignment of telecommunication equipments 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.P4, it is seen that, the objection of the respondent is essentially that the delivery note indicated that the material was despatched on at 16.30 hours on 23.09.2015 but

the goods were detained at 12.30 hours on 25.09.2015. The respondent therefore suspected multiple transportation of goods on the strength of the same document. Counsel for the petitioner would submit that the delay in transportation was occasioned on account of the intervening holiday and the delivery note had also been uploaded in the KVATIS Website at the time of detention.

(ii) The petitioner is also stated to be a registered dealer in the State. On a consideration of the said facts, 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.P4 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/

