

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

MONDAY, THE 5TH DAY OF OCTOBER 2015/13TH ASWINA, 1937

WP(C).No. 30128 of 2015 (M)

PETITIONER :

**M/S.V.K.S.COMBINES, 23/899, FIRST FLOOR, JAS BUILDING,
BYE-PASS JUNCTION, MEENCHANDA, CALICUT - 673018.**

BY ADV. SRI.C.AJITH KUMAR

RESPONDENT :

**THE INTELLIGENCE OFFICER, SQUAD NO. III,
O/O. THE INSPECTING ASST. COMMISSIONER(INTELLIGENCE),
DEPARTMENT OF COMMERCIAL TAXES, ALAPPUZHA**

BY GOVERNMENT PLEADER SRI. LIJU V. STEPHEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 05-10-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

bp

APPENDIX

PETITIONER'S EXHIBITS :

- P1: COPY OF THE REGISTRATION CERTIFICATE IN FORM NO. 1A DT 27/6/2007 OF THE PETITIONER.
- P2: COPY OF THE INVOICE NO. 563 DT 19/9/2015.
- P3: COPY OF THE OR NOTICE NO. 406/2015-16 DT 22/9/2015 ISSUED BY THE RESPONDENT TO THE PETITIONER.
- P4: COPY OF THE REQUEST LETTER DT 23/9/2015 SUBMITTED TO THE RESPONDENT BY THE PETITIONER.
- P5: COPY OF THE LETTER ISSUED BY THE TRANSPORTER.

RESPONDENT'S EXHIBITS : NIL.

//TRUE COPY//

P.A. TO JUDGE

bp

A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C).No.30128 of 2015

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Dated this the 5th day of October, 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 digital printable white sheets 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 detention notice, it is seen that, the objection of the respondent is with regard to the classification of the goods and also that there was a suspicion of multiple transportation using the same copy of the invoice. Counsel for the petitioner would submit that the goods were correctly classified under the IIIrd schedule, and further, the transportation of the

goods was covered by valid documents prescribed under the Kerala Value Added Tax Act.

(ii) The petitioner is also a registered dealer in the State. Taking note of the said submission, 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.

(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/

