

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. 30132 of 2015 (N)

PETITIONER(S):

**THIEH INGOTS PRIVATE LIMITED,
SY. NO.10, PUDUSSERY CENTRAL VILLAGE,
NIDA, KANJIKKODE, PALAKKAD,
REPRESENTED BY ITS AUTHORISED SIGNATORY
PRASANNA CHANDRA KARTHA.**

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

RESPONDENT(S):

**THE INTELLIGENCE INSPECTOR,
SQUAD NO. IV, COMMERCIAL TAXES,
PALAKKAD-678 001.**

BY GOVT. 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:**

rs.

WP(C).No. 30132 of 2015 (N)

APPENDIX

PETITIONER'S EXHIBITS:-

EXT.P1 COPY OF THE INVOICE NO.275 DATED 03/10/2015.
EXT.P2 COPY OF THE DELIVERY NOTE DATED 03/10/2015.
EXT.P3 COPY OF THE NOTICE DATED 03/10/2015.
EXT.P4 COPY OF THE INVOICE NO.274 DATED 03/10/2015.
EXT.P5 COPY OF THE DELIVERY NOTE DATED 03/10/2015 FOR
 INVOICE NO.274.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

P.S. TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 30132 of 2015

Dated this the 5th day of October, 2015

JUDGMENT

The petitioner, who is a registered dealer under the Kerala Value Added Tax Act, is aggrieved by Ext.P3 notice issued to him detaining a consignment of MS Ingots 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 appearing for the petitioner and also the learned Government Pleader appearing for the respondent.

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

- (i) On a perusal of Ext.P3 notice, it is seen that the objection of the respondent is essentially with regard to a mismatch in the invoice number as contained in the invoice and the delivery note, that accompanied the transportation of the goods. While the invoice number was 275, in the delivery note, that accompanied the transportation of the goods, the

invoice number was shown as 274. Counsel for the petitioner would submit that, it was an inadvertent mistake, inasmuch as on the same day, there were two invoices numbered 274 and 275 and when the delivery notes were prepared, the number of the invoice in both was shown as 274. in the writ petition, both the delivery notes are also produced. Taking note of the said submission, and finding that the transportation of the goods was otherwise in order, and also taking into account the fact that the petitioner is a registered dealer, I direct the respondent to release the goods and the vehicle covered by the detention notice, to the petitioner, on his executing a simple bond without sureties for the security deposit amount demanded in the notice, before the respondent.

(ii) 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.

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

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE