

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

MONDAY, THE 19TH DAY OF OCTOBER 2015/27TH ASWINA, 1937

WP(C).No. 31852 of 2015 (F)

PETITIONER(S):

1. C.S.AREES (PROPRIETOR),
CEEYES INDUSTRIES, ENANALLOOR POST,
MUVATTUPUZHA, PIN-686 673
2. C.S.MOHAMMED, VENUS ASSOCIATES,
ENANALLOOR POST, MUVATTUPUZHA, PIN-686 673
3. C.S.SAHEER (PROPRIETOR) VEENUS AGENCIES,
PERUMATTOM, MUVATTUPUZHA, PIN-686 673

**BY ADVS.SRI.K.S.HARIHARAN NAIR
SRI.P.F.JOY**

RESPONDENT(S):

1. INTELLIGENCE INSPECTOR, SQUAD NO.IV,
THRISSUR AT KUNNAMKULAM, THRISSUR DISTRICT-680 523.
2. THE COMMERCIAL TAX OFFICER,
DEPARTMENT OF COMMERCIAL TAXES,
MUVATTUPUZHA-686 661

BY GOVERNMENT PLEADER SMT. LILLY.K.T.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 19-10-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

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APPENDIX

PETITIONER'S EXHIBITS:

- P1 COPY OF THE REGISTRATION CERTIFICATE UNDER KVAT ACT OF THE 1ST PETITIONER.**
- P1(A) COPY OF THE REGISTRATION CERTIFICATE UNDER KVAT ACT OF THE 2ND PETITIONER.**
- P1(B) COPY OF THE REGISTRATION CERTIFICATE UNDER KVAT ACT OF THE 3RD PETITIONER.**
- P2 COPY OF THE SPECIMEN TAX INVOICE OF THE 1ST PETITIONER.**
- P2(A) COPY OF THE SPECIMEN TAX INVOICE OF THE 2ND PETITIONER.**
- P2(B) COPY OF THE TAX INVOICE OF THE 3RD PETITIONER.**
- P3 COPY OF THE NOTICE ISSUED BY THE 1ST RESPONDENT.**
- P4 COPY OF THE REPLY ADDRESSED TO THE 1ST RESPONDENT WHICH IS E-MAILED TO DC, (INTELLIGENCE), ERNAKULAM.**

RESPONDENT'S EXHIBITS: NIL

/TRUE COPY/

P.A.TO JUDGE

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A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 31852 of 2015

Dated this the 19th day of October, 2015

JUDGMENT

The petitioners, who are registered dealers under the Kerala Value Added Tax Act, are aggrieved by Ext.P3 notice issued to them detaining a consignment of Hardware items that was being transported at the instance of the petitioners. In the writ petition, the petitioners are aggrieved by the insistence of the respondent that the petitioners 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 petitioners 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 the documents that accompanied the transportation of goods, which were subsequently unloaded. There seems to be no objection raised against the transportation of the goods, that were found in the vehicle. Counsel for the petitioners

would submit that the transportation of the goods carried in the vehicle were duly accompanied by valid documents as contemplated under the KVAT Act. 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 petitioners are registered dealers, I direct the 1st respondent to release the goods and the vehicle covered by the detention notice, to the petitioners, on his executing a simple bond without sureties for the security deposit amount demanded in the notice, before the 1st respondent.

(ii) The 1st respondent shall thereafter transmit the files to the adjudicating authority who shall adjudicate the matter and pass orders, after hearing the petitioners, within two months from the date of receipt of a copy of this judgment.

(iii) The petitioners shall produce a copy of this judgment and a copy of the writ petition before the 1st respondent.

A.K.JAYASANKARAN NAMBIAR
JUDGE