

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 20TH DAY OF OCTOBER 2015/28TH ASWINA, 1937

WP(C).No. 32106 of 2015 (K)

PETITIONER(S):

**MANSOOR A.K.,
CHATHOONTAKAYIL HOUSE, PAVARATY P.O.,
CHAVAKKAD, THRISSUR.**

**BY ADVS.SMT.S.K.DEVI
SRI.SANTHOSH P.ABRAHAM**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX INSPECTOR,
COMMERCIAL TAX CHECK POST,
WALAYAR - 670 101.**
- 2. THE COMMERCIAL TAX OFFICER,
COMMERCIAL TAX CHECK POST,
WALAYAR - 670 101.**
- 3. THE INSPECTING ASST. COMMISSIONER,
DEPT. OF COMMERCIAL TAXES, IRINJALAKUDA - 680 121.**

BY GOVERNMENT PLEADER SMT.LILLY K.T.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
20-10-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

msv/

WP(C).No. 32106 of 2015 (K)

APPENDIX

PETITIONER(S)' EXHIBITS:

EXT.P1: TRUE COPY OF THE BUILDING PERMIT ISSUED BY THE GRAMA PANCHAYAT.

EXT.P2: TRUE COPY OF THE CIRCULAR NO.3/2015 DTD.14.1.2015.

EXT.P3: TRUE COPY OF THE POSSESSION CERTIFICATE DTD.14.10.2015.

EXT.P4: TRUE COPY OF THE CERTIFICATE DTD.14.10.2015 FROM THE VILLAGE OFFICER.

EXT.P5: TRUE COPY OF THE CERTIFICATE OF GRAMA PANCHAYAT.

EXT.P6: TRUE COPY OF THE AFFIDAVIT DTD.15.10.2015.

EXT.P7: TRUE COPY OF THE CERTIFICATE OF OWNERSHIP.

EXT.P8: TRUE COPY OF THE INVOICE NO.119/2015-16 DTD.16.10.2015.

EXT.P9: TRUE COPY OF THE INVOICE NO.1160/2015-16 DTD.16.10.2015.

EXT.P10: TRUE COPY OF THE NOTICE NO.OR 3103/8/2015-16 DTD.17.10.2015.

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE

Msv/

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 32106 of 2015

Dated this the 20th day of October, 2015

JUDGMENT

The petitioner is aggrieved by Ext.P10 notice issued to him detaining a consignment of Marble slabs 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.P10 notice, it is seen that the objection of the respondent is essentially with regard to the fact that while the Form-16 ownership certificate, that was produced by the petitioner covered the transportation of the quantity of goods that were being transported, the respondents suspected a misuse of Form-16 declaration on earlier consignments that were transported at the instance

of the petitioner. Counsel for the petitioner would submit that the Form-16 was issued to the petitioner after complying with procedural requirements stipulated in Ext.P2 Circular and therefore, the respondents could not have any objection with regard to a possible misuse on an earlier occasion. I find force in the contention of the petitioner and therefore, direct the 1st 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 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 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 1st respondent.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE