

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 11TH DAY OF NOVEMBER 2015/20TH KARTHIKA, 1937

WP(C).No. 34007 of 2015 (A)

PETITIONER :

**AMARA RAJA BATTERIES LIMITED
DOOR NO. 24/188A
PATHADIPALAM, KALAMASSERY
KOCHI – 682 033, ERNAKULAM DISTRICT
REPRESENTED BY MR. UMESH T.,
AUTHORISED SIGNATORY.**

**BY ADVS.SRI.JOSEPH JERARD SAMSON RODRIGUES
SRI.ROVIN RODRIGUES**

RESPONDENT :

**INTELLIGENCE INSPECTOR,
DEPT. OF COMMERCIAL TAXES
INTELLIGENCE SQUAD NO. II
MATTANCHERRY AT KARUKUTTY
PIN – 683 576.**

BY GOVT. PLEADER SRI. R. RANJITH

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 11-11-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Mn

WP(C).No. 34007 of 2015 (A)

APPENDIX

PETITIONER'S EXHIBITS :

- EXT.P1 : TRUE PHOTOCOPY OF THE TAX INVOICE NO. 1534107751 DATED 30.10.2015 ISSUED BY THE PETITIONER.**
- EXT.P2 TRUE PHOTOCOPY OF THE TAX INVOICE NO. 1534107856 DATED 31.10.2015 FOR RS. 45,144/- ISSUED BY THE PETITIONER.**
- EXT.P3 TRUE PHOTOCOPY OF THE TAX INVOICE NO. 1534107949 DATED 31.10.2015 FOR RS. 6,77,927/- ISSUED BY THE PETITIONER.**
- EXT.P4 TRUE PHOTOCOPY OF THE TAX INVOICE NO. 1534107957 DATED 31.10.2015 FOR RS. 4,03,892/- ISSUED BY THE PETITIONER.**
- EXT.P5 TRUE PHOTOCOPY OF THE TAX INVOICE NO. 1534107967 DATED 31.1.2015 FOR RS. 19,395/- ISSUED BY THE PETITIONER.**
- EXT.P6 TRUE PHOTOCOPY OF THE DEPARTMENT DELIVERY NOTE IN FORM NO. 15 BEARING NO. 320702/DN/135777/2015 DATED 2.11.2015 DOWNLOADED BY THE PETITIONER.**
- EXT.P7 TRUE PHOTOCOPY OF THE DETENTION NOTICE NO. OR 343/15-16 DATED 3.11.2015 ISSUED BY THE RESPONDENT INTELLIGENCE INSPECTOR.**

RESPONDENT'S EXHIBITS : NIL

//TRUE COPY//

P.S. TO JUDGE

Mn

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 34007 of 2015

Dated this the 11th day of November, 2015

JUDGMENT

The petitioner, who is a registered dealer under the Kerala Value Added Tax Act, is aggrieved by Ext.P7 notice issued to him detaining a consignment of Batteries 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.P7 notice, it is seen that the objection of the respondent is essentially with regard to the fact that the documents that accompanied the transportation of the goods were dated 30.10.15, 31.10.2015 and 02.11.2015 respectively, whereas the date of detention was 03.11.2015. Counsel for the petitioner would submit that there was a short

delay in effecting the transportation of the goods since the vehicles for transportation could not be obtained immediately. It is also pointed out that the Nil value shown in one of the invoice is on account of the fact that the said batteries were transported for replacement under warranty and therefore, there was no value attached to the said goods. It is also pointed out that the petitioner is a registered dealer in the State. Taking note of the said submission, and finding that the transportation of the goods was otherwise in order, 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