

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 13TH DAY OF NOVEMBER 2015/22ND KARTHIKA, 1937

WP(C).No. 34348 of 2015 (P)

PETITIONER:

**AMARA RAJA ELECTRONICS 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 GOVERNMENT PLEADER SMT.LILLY.K.T.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 13-11-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

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APPENDIX

PETITIONERS' EXHIBITS:

- EXT. P1 : TRUE PHOTOCOPY OF THE TAX INVOICE NO.COCDI/000675/15-16
DATED 31.10.2015 FOR RS.2,14,535/- ISSUED BY THE PETITIONER.
- EXT. P2 : TRUE PHOTOCOPY OF THE TAX INVOICE NO.COCDI/000690/15-16
DATED 31.10.2015 WITH ZERO VALUE ISSUED BY THE PETITIONER.
- EXT. P3 : TRUE PHOTOCOPY OF THE DELIVERY NOTE IN FORM NO.15 BEARING
NO.320712/DFN/10163/2015 DATED 2 NOV.2015 AT 06.07PM
DOWNLOADED BY THE PETITIONER.
- EXT. P4 : TRUE PHOTOCOPY OF THE DETENTION NOTICE NO.344/2015-16
DATED 3.11.2015, ISSUED BY THE RESPONDENT INTELLIGENCE
INSPECTOR.
- EXT. P5 : TRUE PHOTOCOPY OF THE AMARON HUPS SCHEME FOR RETAILERS
1ST JUDGE 2015 TO 30TH JUNE 2015 SCHEME CLEARANCE-KOCHI
BRANCH EMAIL DATED 8 JUNE 2015 OF THE PETITIONER.

RESPONDENTS' EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

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A.K.JAYASANKARAN NAMBIAR, J.
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W.P.(C). No. 34348 of 2015
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Dated this the 13th day of November, 2015

JUDGMENT

The petitioner, who is a registered dealer under the Kerala Value Added Tax Act, is aggrieved by Ext.P4 notice issued to him detaining a consignment of Uninterrupted Power Supply (UPS) 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.P4 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 invoices 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.

A.K.JAYASANKARAN NAMBIAR
JUDGE

