

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

SATURDAY, THE 21ST DAY OF NOVEMBER 2015/30TH KARTHIKA, 1937

WP(C).No. 35230 of 2015 (C)

PETITIONER(S) :

**ANEED.C.A., AGED 30 YEARS,
S/O.ALREAD, CHEERAN HOUSE, KOTTAPPADI,
GURUVAYOOR, PIN- 680 505.**

BY ADV. SRI.V.C.MADHAVANKUTTY

RESPONDENT(S) :

- 1. INTELLIGENCE INSPECTOR,
SQUAD NO.IV, DEPARTMENT OF COMMERCIAL TAXES,
THRISSUR/KUNNAMKULAM- 680 001.**
- 2. THE COMMISSIONER OF COMMERCIAL TAXES,
DEPARTMENT OF COMMERCIAL TAXES, TAX TOWERS,
KILLIPALAM, KARAMANA P.O., THIRUVANANTHAPURAM- 695 001.**

BY GOVERNMENT PLEADER SMT.LILLY.K.T

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 21-11-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Msd.

WP(C).No. 35230 of 2015 (C)

APPENDIX

PETITIONER(S)' EXHIBITS :

**EXHIBIT P1: TRUE COPY OF THE REGISTRATION CERTIFICATE OF VEHICLE
NO.KL-7J-6303.**

EXHIBIT P2: TRUE COPY OF THE CHARGE DATED 14.11.2015.

RESPONDENT(S)' EXHIBITS :

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.35230 of 2015

.....
Dated this the 21st day of November, 2015

J U D G M E N T

A consignment of edible oil that was being transported at the instance of the petitioner was detained by the respondents. Ext.P2 is the detention notice. In the writ petition, the petitioner is aggrieved by the insistence of the respondents 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 for the petitioner and also the learned Government Pleader for the respondents.

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

(i) On a perusal of Ext.P2 detention notice, it is seen that the objection of the respondents is essentially that the transportation of the goods was not accompanied by any documents that was prescribed under the Kerala Value Added Tax Act. It was also seen that the petitioner is not a registered dealer in the State. Counsel for the petitioner admits that the transportation was without any document and that he is not a registered dealer. He points out, however, that the vehicle number shown in the detention

notice is wrong and the actual number number of the vehicle detained is KL 07- J 6303. On a perusal of the detention notice, I find no reason to interfere with the said order of detention in these proceedings under Article 226 of the Constitution of India. Accordingly, the petitioner is directed to pay the security deposit amount demanded in Ext.P2 for obtaining a release of the goods and the vehicle.

(iii) The respondents 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.

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

A.K.JAYASANKARAN NAMBIAR
JUDGE