

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 2ND DAY OF DECEMBER 2015/11TH AGRAHAYANA, 1937

WP(C).No. 35774 of 2015 (V)

PETITIONER(S):

**ANANDAN P.V., AGED 39 YEARS, S/O.P.M. VASU,
AMBALAPARAMBIL HOUSE, PANNIYAMPADAM,
MUTTIKULANGARA, PALAKKAD.**

BY ADV. SMT.LATHA ANAND.

RESPONDENTS:-

**1. INTELLIGENCE INSPECTOR, SQUAD NO.VI,
COMMERCIAL TAX DEPARTMENT,
PALAKKAD.**

**2. STATE OF KERALA,
REPRESENTED BY THE SECRETARY,
TAXES DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM - 695 001.**

*** ADDL. R3 IMPEADED**

**3. INSTAKART SERVICES PRIVATE LTD.,
SHOP NO.12/359, SBI COLONY, RAMANATHAPURAM P.O.,
KOPPAM, PALAKKAD, KERALA - 678 001,
REPRESENTED BY ITS AUTHORISED
REPRESENTATIVE MANAGER.**

*** ADDL. R3 IS IMPEADED AS PER ORDER DATED 01.12.2015
IN IA. NO.17332/2015.**

R1 & R2 BY GOVT. PLEADER SMT.LILLY K.T.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 02-12-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

rs.

APPENDIX

PETITIONER'S EXHIBITS:-

EXHIBIT P1. TRUE COPY OF THE RC BOOK OF THE VEHICLE.

EXHIBIT P2. TRUE COPY OF FRONT PAGE OF DRIVING LICENSE OF PETITIONER.

EXHIBIT P3. TRUE COPY OF FORM NO.8FA OF THE CONSIGNMENT.

EXHIBIT P4. TRUE COPY OF 3 MANIFEST OF CONSIGNMENT.

EXHIBIT P5. TRUE COPY OF NOTICE DATED 24.11.2015.

RESPONDENT'S EXHIBITS:- **NIL.**

//TRUE COPY//

P.S. TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.35774 of 2015

.....
Dated this the 2nd day of December, 2015

J U D G M E N T

A consignment of electronic goods that was being transported at the instance of the additional 3rd respondent was detained by the 1st respondent. Ext.P5 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.P5 detention notice, it is seen that the objection of the respondent is essentially that that the transportation of the goods was not accompanied by any valid documents as contemplated under the Kerala Value Added Tax Act. Counsel for the petitioner as also the counsel for the additional 3rd respondent would submit that the necessary declarations in Form 8F have been uploaded on the

KVATIS website and it was available for scrutiny by the respondents. It is also submitted that the additional 3rd respondent is the registered dealer in the State.

(ii) Taking note of said submission of counsel for the petitioner and the additional 3rd respondent but finding that the transportation of the goods was not accompanied by valid documents, I direct the 1st respondent to release the goods and the vehicle to the additional 3rd respondent on the said respondent paying 30% of the security deposit amount demanded in Ext.P5 detention notice and furnishing a simple bond without surety for the balance amount demanded therein before the 1st respondent.

(iii) 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.

(iv) 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