

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 26TH DAY OF NOVEMBER 2015/5TH AGRAHAYANA, 1937

WP(C).No. 35804 of 2015 (A)

PETITIONER:

**MULTILINE ENERGY EQUIPMENTS PVT. LTD.,
PARVATHY TOWER, 2ND FLOOR,
OPP.EMC HOSPITAL, PALARIVATTOM,
KOCHI - 682 025, REPRESENTED BY ITS
MANAGER, SANTHOSH GEORGE PHILIP.**

**BY ADVS.SRI.SAIBY JOSE KIDANGOOR
SRI.BENNY ANTONY PAREL**

RESPONDENT(S):

- 1. STATE OF KERALA,
REP. BY ITS SECRETARY,
DEPARTMENT OF REVENUE AND FINANCE,
THIRUVANANTHAPURAM - 695 001.**
- 2. THE JOINT COMMISSIONER,
DEPARTMENT OF INTELLIGENCE,
THIRUVANANTHAPURAM - 695 001.**
- 3. INTELLIGENCE INSPECTOR, SQUAD VII,
DEPT. OF COMMERICAL TAXES(INTELLIGENCE),
THEVARA, ERNAKULAM - 682 013.**

BY GOVERNMENT PLEADER SMT.LILLY.K.T.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 26-11-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

mbr/

APPENDIX

PETITIONERS' EXHIBITS:

- EXT. P1 : TRUE COPY OF THE CERTIFICATE OF REGISTRATION
TIN NO.32072020166 C.
- EXT. P2 : TRUE COPY OF THE LIST.
- EXT. P3 : TRUE COPY OF THE INVOICE NO.IN 1865/101516 DATED 30TH
OCTOBER 2015.
- EXT. P4 : TRUE COPY OF THE NOTICE NO.OR VII/688/2015-16 DATED 12.11.2015.
- EXT. P5 : TRUE COPY OF THE RETURNS FILED FOR THE MONTH OF
SEPTEMBER DATED 17.10.2015.
- EXT. P6 : TRUE COPY OF THE RETURNS FILED FOR THE MONTH OF OCTOBER
DATED 20.11.2015.
- EXT. P7 : TRUE COPY OF THE REPRESENTATION TO THE INTELLIGENCE
INSPECTOR DATED 13.11.2015.
- EXT. P8 : TRUE COPY OF AN INVOICE NUMBER 504 DATED 9.11.2015.

RESPONDENTS' EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

mbr/

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 35804 of 2015

Dated this the 26th 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 rubber insulation tubes 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 that the goods were consigned to an address in Palarivattom, whereas the truck was found unloading the goods at a neighbouring premises. The respondents therefore, suspected possible evasion of tax. Counsel for the petitioner would submit that the

petitioner is a registered dealer and the truck was unloading the goods at the neighbouring premises, since the truck could not be placed in front of the registered office on account of traffic problem. Taking note of the said submission, and finding that the transportation of the goods was otherwise accompanied by valid documents as contemplated under the KVAT Act, I direct the 3rd 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 3rd respondent.

(ii) The 3rd 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 3rd respondent.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE