

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 27TH DAY OF NOVEMBER 2015/6TH AGRAHAYANA, 1937

WP(C).No. 35906 of 2015 (K)

PETITIONER :

**M/S. C I G AND COMPANY
1/600, T.I. PATTAMBI ROAD, KUNNAMKULAM – 680 503
REPRESENTED BY ITS PARTNER
GEO C. GEORGE.**

**BY ADVS.SMT.S.K.DEVI
SRI.SANTHOSH P. ABRAHAM**

RESPONDENT(S) :

- 1. THE COMMERCIAL TAX INSPECTOR
COMMERCIAL TAX CHECK POST, VELANTHAVALAM – 678557.**
- 2. THE COMMERCIAL TAX OFFICER
COMMERCIAL TAX CHECK POST, VELANTHAVALAM – 678557.**
- 3. THE COMMERCIAL TAX OFFICER
COMMERCIAL TAXES, KUNNAMKULAM – 680 503.**

R1 TO R3 BY GOVT. PLEADER SMT. K.T. LILLY

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 27-11-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Mn

...2/-

WP(C).No. 35906 of 2015 (K)

APPENDIX

PETITIONER'S EXHIBITS :

EXT.P1 : COPY OF THE REGISTRATION CERTIFICATE DATED 13/11/2015
ISSUED BY THE 1ST RESPONDENT.

EXT.P2 COPY OF THE INVOICE NO. 728 DATED 14/11/2015 OF M/S. PARUMAL
SNUFF COMPANY CHENNAI.

EXT.P3 COPY OF THE TRANSACTION SLIP DATED 14/11/2015.

EXT.P4 COPY OF FORM 17 A NOTICE DATED 18/11/2015 ISSUED BY THE 1ST
RESPONDENT.

RESPONDENT'S EXHIBITS : NIL

//TRUE COPY//

P.A. TO JUDGE

Mn

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 35906 of 2015

Dated this the 27th 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 Snuff 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 petitioner did not have the authorisation to deal with the items that was transported. Counsel for the petitioner would point to Ext.P1 certificate of registration, a perusal of which would indicate that the petitioner had the authorisation to deal with the

commodity from 31.12.2007 onwards. Taking note of the said submission of counsel for the petitioner and finding that the petitioner was authorised to deal in the commodity, I direct the 1st respondent to release the goods 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 1st respondent.

(ii) 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.

(iii) 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