

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. 36488 of 2015 (I)

PETITIONER:

**V. VAIKUNDA SEKHAR, PROPRIETOR,
AYYA VAIKUNDAR TRADERS,
VANDANOOR, PERUMBALUTHOOR.P.O.,
THIRUVANANTHAPURAM DISTRICT - 695 126.**

**BY ADVS.SRI.K.M.FIROZ
SMT.M.SHAJNA
SRI.S.KANNAN
SMT.UMMUL FIDA**

RESPONDENT:

**THE INTELLIGENCE INSPECTOR,
SQUAD NO.III, (CAMP AT KARANKULAM),
OFFICE OF INTELLIGENCE OFFICER, SQUAD NO.III,
THIRUVANANTHAPURAM AT NEYYATTINKARA - 695 121.**

BY GOVERNMENT 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:**

mbr/

APPENDIX

PETITIONERS' EXHIBITS:

- EXT. P1 : TRUE COPY OF THE REGISTRATION CERTIFICATE OF THE PETITIONER UNDER KERALA VALUE ADDED TAX RULES, 2005.
- EXT. P1(A) : TRUE COPY OF THE REGISTRATION CERTIFICATE OF THE PETITIONER UNDER CENTRAL SALES TAX ACT.
- EXT. P2 : TRUE COPY OF THE MONTHLY RETURN FILED BY THE PETITIONER DATED 25.11.2015 FOR THE MONTH OF OCTOBER, 2015.
- EXT. P3 : A TRUE COPY OF THE INVOICE NO.A-27 DATED 29.11.2015 ISSUED BY THE PETITIONER TO KOZHIKODE AGENCIES, PANDALAM.
- EXT. P3(A) : A TRUE COPY OF THE INVOICE NO.A-26 DATED 29.11.2015 ISSUED BY THE PETITIONER TO YESUDAS NADAR SON'S KANJIRAPPALLY.
- EXT. P4 : A TRUE COPY OF THE DETENTION NOTICE DATED 29.11.2015 BEARING OR NO.289/2015-16 DEMANDING A SUM OF RS.2,41,860/- BY WAY OF SECURITY DEPOSIT FOR RELEASE OF GOODS AND VEHICLE.
- EXT. P5 : A TRUE COPY OF THE ROUTE MAP SHOWING THE ROUTES FROM NEYYATINKARA TO KAZHAKOOTAM.
- EXT. P6 : TRUE PHOTOGRAPHS OF THE DEMOLISHED BUSINESS PLACE AND TEMPORARY BUSINESS PLACE OF THE PETITIONER.

RESPONDENTS' EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

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A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 36488 of 2015

Dated this the 2nd day of December, 2015

JUDGMENT

The petitioner is aggrieved by Ext.P4 notice issued to him detaining a consignment of Plastic Mat and Plastic Rope, 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 detention of the vehicle was on an assumption that the vehicle had come from outside the State to Trivandrum and was transporting goods for subsequent sale. Counsel for the petitioner would

submit that the goods were consigned from Trivandrum to Panthalam as well as Kanjirappally and the petitioner has duly discharged the tax liability in respect of the items, that were transported. He refers to Exts.P3 and P3(a) invoices to substantiate his contentions and points out that the said invoices were also noticed in Ext.P4 detention notice. It is also submitted that the petitioner is a registered dealer in the State. Taking note of the said submission of counsel for the petitioner, I direct the 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 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.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE