

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 3RD DAY OF DECEMBER 2015/12TH AGRAHAYANA, 1937

WP(C).No. 36514 of 2015 (L)

PETITIONER(S):

**M/S.SAMRIDHI DAIRY PRODUCTS,
ANNAMANADA P.O., ALATHUR, PIN-680741,
REPRESENTED BY ITS PROPRIETOR.**

**BY ADVS.SRI.V.KRISHNA MENON
SRI.DENNY DEVASSY**

RESPONDENT(S):

- 1. STATE OF KERALA,
REPRESENTED BY ITS SECRETARY (TAXES),
THIRUVANANTHAPURAM-1.**
- 2. COMMERCIAL TAX OFFICER, CHALAKUDY-680307.**
- 3. COMMERCIAL TAX INSPECTOR,
COMMERCIAL TAX CHECK POST, WALAYAR-678624.**

BY GOVERNMENT PLEADER SMT.LILLY K.T.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 03-12-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

PJ

APPENDIX

PETITIONER(S)' EXHIBITS

- P1 - TRUE COPY OF THE INVOICE NO.0725/2015-16 DATED 15/10/15**
- P2 - TRUE COPY OF THE NOTICE DATED 28/10/15**
- P3 - TRUE COPY OF THE CERTIFICATE OF REGISTRATION ISSUED BY THE
COMMERCIAL TAX OFFICER, CHALAKKUDY DATED 19/10/09**
- P4 - TRUE COPY OF THE TRANSACTION SLIP DATED 21/10/15 ISSUED BY THE
PRINT JET SOLUTION, BANGALORE**
- P5- TRUE COPY OF THE TRANSACTION SLIP DATED 26/10/15 ISSUED BY THE
PRINT JET SOLUTION, BANGALORE.**
- P6 - TRUE COPY OF THE FORM 8F.**

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C) No.36514 of 2015

Dated this the 3rd day of December 2015

JUDGMENT

The petitioner is aggrieved by Ext.P2 detention notice issued to him detaining a consignment of Printers & Accessories that was being transported at the instance of the petitioner. 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 as also 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 respondent is essentially that the petitioner was not authorised to deal with the said item under the

Central Sales Tax Act. Counsel for the petitioner would submit that the petitioner is a dealer in dairy products and the goods in question were required for his office use. It is also pointed out that the transportation of goods was covered by a valid invoice and he had also uploaded an electronic declaration in Form 8F. Taking note of the said submission of counsel for the petitioner, but finding that the transportation of the goods was not accompanied by a Form 16 certificate of ownership, which was required in this case, I direct the 3rd respondent to release the goods and the vehicle to the petitioner on the petitioner paying 30% of the security deposit amount in Ext.P2 and furnishing a simple bond without sureties for balance amount demanded in Ext.P2 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

sm/