

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 4TH DAY OF DECEMBER 2015/13TH AGRAHAYANA, 1937

WP(C).No. 36852 of 2015 (F)

PETITIONER :

**P.K.ABDUL LATHEEF,
CHANDRIKABEEDI, SHANTHIPURAM, KODUNGALLOOR,
THRISSUR DISTRICT.**

**BY ADVS.SRI.P.P.THAJUDEEN
SRI.V.K.SHAMUSUDHEEN**

RESPONDENT :

**INTELLIGENCE INSPECTOR, SQUAD NO.IV,
COMMERCIAL TAXES, THIRUVANANTHAPURAM-695 001**

BY GOVERNMENT PLEADER SMT. LILLY.KT.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 04-12-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

sts

WP(C).NO.36852/2015

APPENDIX

PETITIONER'S EXHIBITS:

- P1 COPY OF THE INVOICE NO.88 DATED 28/11/2015.**
- P2 COPY OF THE DELIVERY NOTE IN FORM JJ DATED 28/11/2015.**
- P3 COPY OF THE NOTICE ISSUED BY THE RESPONDENT U/S. 47 (2) OF THE KVAT ACT DATED 30/11/2015.**

RESPONDENT'S EXHIBITS: NIL

/TRUE COPY/

P.A.TO JUDGE

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A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.36852 of 2015

.....
Dated this the 4th day of December, 2015

J U D G M E N T

A consignment of beedies that was being transported at the instance of the petitioner was detained by the respondent. Ext.P3 is the detention notice. 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 for the petitioner and also the learned Government Pleader for the respondent.

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.P3 detention notice, it is seen that the objection of the respondent is essentially with regard to the valuation of the consignment as declared by the petitioner. The respondent was of the view that the goods were undervalued by the petitioner when compared with the prevailing market rate for the same goods. Counsel for the petitioner would submit that the transaction in question was duly accompanied by a valid invoice and necessary

delivery note and the said invoice showed the correct value for which the goods were purchased by the petitioner. It is also pointed out that the petitioner is a registered dealer in the State.

(ii) Taking note of the said submission of counsel for the petitioner, I direct the respondent to release the goods and the vehicle to the petitioner, on the petitioner furnishing a simple bond without surety for the security deposit amount demanded in Ext.P3 detention notice.

(iii) 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.

(iv) The petitioner shall produce a copy of this judgment and a copy of the writ petition before the respondent.

A.K.JAYASANKARAN NAMBIAR
JUDGE

