

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. 36862 of 2015 (G)

PETITIONER :

**SOBHA LIMITED, T.C. 4/380,
"SRENILAYAM", KIZHAKKUMKARA,
KULATHUR P.O., THIRUVANANDAPURAM,
REPRESENTED BY ITS AUTHORISED SIGNATORY
V.G.VENUGOPAL, AGED 52 YEARS**

**BY ADVS.SRI.S.ANIL KUMAR (TRIVANDRUM)
SRI.K.S.HARIHARAN NAIR**

RESPONDENTS :

- 1. COMMERCIAL TAX INSPECTOR,
COMMERCIAL TAX CHECK-POST, WALAYAR,
PALAKKAD DISTRICT - 678624.**
- 2. THE ASST. COMMISSIONER (WORKS CONTRACT),
COMMERCIAL TAXES, TAX TOWERS, KARAMANA,
THIRUVANANDAPURAM - 695002.**

R1 & R2 BY GOVERNMENT PLEADER SMT. K. T. LILLY.

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

bp

APPENDIX

PETITIONER'S EXHIBITS :

- P1: COPY OF CERTIFICATE OF REGISTRATION.
- P2: COPY OF CERTIFICATE DT 16/4/2015 ISSUED BY THE DEVELOPMENT COMMISSIONER, INFOPART SEZ, KOCHI.
- P3: COPY OF STOCK TRANSFER NOTE DT 28/11/2015.
- P4: COPY OF E-SUGAM DECLARATION DT 28/11/2015.
- P5: COPY OF TRANSIT PASS DT 28/11/2015.
- P6: COPY OF NOTICE DT 28/11/2015 ISSUED BY THE R1.
- P7: COPY OF REPLY DT 29/12/2015.

RESPONDENT'S EXHIBITS : NIL.

//TRUE COPY//

P.A. TO JUDGE

bp

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.36862 of 2015

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

J U D G M E N T

A consignment of Tower crane accessories that was being transported at the instance of the petitioner was detained by the respondents. Ext.P6 is the detention notice. 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 and the submissions made across the bar, I dispose the writ petition with the following directions:

(i) On a perusal of Ext.P6 detention notice, it is seen that the objection of the respondents is essentially with regard to the discrepancy that arose in the invoice while mentioning the amounts for which the goods were sold. While the invoice showed in figures an amount of Rs.1,75,000/-, the same figure in words was translated as Rs.2,25,000/-. Counsel for the petitioner would point out that this is only a mistake, and at any rate, the transaction in question was an

inter-state stock transfer which had no tax implication. 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 1st 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.P6.

(iii) 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.

(iv) The petitioner shall produce a copy of this judgment and a copy of the writ petition before the 1st respondent.

A.K.JAYASANKARAN NAMBIAR
JUDGE

