IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

TUESDAY, THE 8TH DAY OF DECEMBER 2015/17TH AGRAHAYANA, 1937

WP(C).No. 37193 of 2015 (Y)

PETITIONER(S):
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1. **MUHAMMED NIAS ABDUL RAHIMAN,**
   AGED 38 YEARS, S/O.ABDUL RAHMAN,
   AACHI MANZIL, MILL ROAD, VALAPATTANAM,
   KANNUR DISTRICT.

2. **SHIJU.P.A., S/O.AUGUSTINE, AGED 47 YEARS,**
   PALLIKKATTIL, ELAMBULASSERY.P.O.,
   MANNARKAD, PALAKKAD DISTRICT.

BY ADV. SRI.I.V.PRAMOD

RESPONDENT(S):
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1. **SUB DIVISIONAL MAGISTRATE,**
   KOZHIKODE DISTRICT, CIVIL STATION,
   KOZHIKODE - 673 001.

2. **DEPUTY TAHSILDAR, KOYILANDI TALUK OFFICE,**
   KOYILANDI, KOZHIKODE DISTRICT - 673 001.

3. **STATION HOUSE OFFICER,**
   PAYYOLI POLICE STATION,
   KOZHIKODE DISTRICT - 673 001.

BY GOVERNMENT PLEADER SMT.C.K.SHERIN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 08-12-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

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WP(C).No. 37193 of 2015 (Y)

APPENDIX

PETITIONERS' EXHIBITS:

EXT. P1 : A TRUE COPY OF THE REGISTRATION CERTIFICATE OF AM ENTERPRISES, MANGALORE ISSUED UNDER VAT (VALUE ADDED TAX)

EXT. P2 : A TRUE COPY OF THE BILL.

EXT. P3 : A TRUE COPY OF THE RECEIPT ISSUED BY THE DEPARTMENT OF COMMERCIAL TAXES, KARNATAKA DATED 5.11.2015.

EXT. P4 : A TRUE COPY OF THE DELIVERY NOTE DATED 5.11.2015 ISSUED AS PER KAERALA VALUE ADDED TAX RULES.

EXT. P5 : A TRUE COPY OF THE MAHAZAR PREPARED BY THE 2ND RESPONDENT DATED 6.11.2015.

EXT. P6 : A TRUE COPY OF THE GOVERNMENT ORDER IN GO.NO.58289/P3/2010/REVENUE DATED 11.11.2010 ISSUED BY THE GOVERNMENT OF KERALA.

RESPONDENTS' EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

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A.MUHAMED MUSTAQUE, J.

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W.P.(C) No.37193 of 2015

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Dated this the 8th day of December, 2015

JUDGMENT

The first petitioner submits that he has bought silica sand from Karnataka. He refers to Exts.P2 to P4 for payment of VAT. The petitioner submits that his vehicle has been detained illegally.

This Court is of the view that if there is any sufficient proof to show that the silica sand bought from Karnataka and the first petitioner has paid VAT, the vehicle shall be released to the petitioners without conditions. Therefore, the first respondent is directed to take a decision in this matter within one week from the date of receipt of a copy of this judgment. If the petitioner has necessary document as above, necessarily, the vehicle shall be released to the petitioner.

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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