

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 10TH DAY OF DECEMBER 2015/19TH AGRAHAYANA, 1937

WP(C).No. 37391 of 2015 (Y)

PETITIONER:

**THE INDIAN PLYWOOD MANUFACTURING
COMPANY PVT.LTD., 42/896D, SECOND FLOOR,
FIDA TOWER, K.K.PADMANABHAN ROAD,
ERNAKULAM, KOCHI - 682 018,
REPRESENTED BY ITS AUTHORISED SIGNATORY
SRI.E.T.NARAYANAN.**

**BY ADVS.SMT.S.K.DEVI
SRI.SANTHOSH P.ABRAHAM**

RESPONDENT(S):

- 1. THE INTELLIGENCE INSPECTOR,
DEPARTMENT OF COMMERCIAL TAXES,
SQUAD NO.1, EDAPPALLY, ERNAKULAM,
KOCHI - 682 024.**
- 2. THE INTELLIGENCE OFFICER,
DEPARTMENT OF COMMERCIAL TAXES,
SQUAD NO.1, EDAPPALLY, ERNAKULAM,
KOCHI - 682 024.**
- 3. THE ASSISTANT COMMISSIONER(ASSESSMENT),
COMMERCIAL TAXES, SPECIAL CIRCLE II,
ERNAKULAM, KOCHI.**

BY GOVERNMENT PLEADER SRI.R.RANJITH

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 10-12-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

mbr/

APPENDIX

PETITIONERS' EXHIBITS:

- EXT. P1 : TRUE COPY OF THE INVOICE NO.ERA/15-16/901 DATED 7.12.2015.
- EXT. P2 : TRUE COPY OF THE DELIVERY NOTE NO.320703/DN/162656/2015
DATED 7.12.2015.
- EXT. P3 : TRUE COPY OF THE DETENTION NOTICE NO.ORI/646/2015-16
DATED 8.12.2015 ISSUED BY THE 1ST RESPONDENT.
- EXT. P4 : TRUE COPY OF THE REQUEST FILED BY THE PETITIONER BEFORE
THE RESPONDENTS 1 AND 2 DATED 8.12.2015.

RESPONDENTS' EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

mbr/

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C) No.37391 of 2015

Dated this the 10th day of December 2015

JUDGMENT

A consignment of Marine Plywood, that was being transported at the instance of the petitioner was detained by the respondents. Ext.P3 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 appearing for the petitioner and also the learned Government Pleader appearing 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.P3 notice, it is seen that the objection of the respondents is essentially that the invoice accompanying the goods was dated 07.12.2015, whereas, the goods were detained on

08.12.2015. The respondents therefore suspected multiple transportation, using the same transport documents. Counsel for the petitioner would submit that the invoice, as also the online delivery note were prepared on 07.12.2015, but the goods could not be dispatched the same evening, on account of the request of the purchaser, to send the goods only the next day. He produces Ext.P4 letter addressed to the 2nd respondent, to substantiate this fact. It is also submitted that the petitioner is a registered dealer within the State. Taking note of the said submission of counsel for the petitioner, I direct the 1st respondent to release the goods covered by Ext.P3 detention notice, to the petitioner, on his executing a simple bond without sureties for the security deposit amount demanded in the Ext.P3, before the 1st respondent.

(ii) 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.

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

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE