IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

MONDAY, THE 21ST DAY OF DECEMBER 2015/30TH AGRAHAYANA, 1937

WP(C).No. 38904 of 2015 (K)

PETITIONER :

RAMADAS N.V., AGED 46 YEARS,
NARATHUVAYALIL HOUSE, POST PUTHUPPANAM,
VADAKARA, KOZHIKODE DISTRICT

BY ADV. SRI.T.K.AJITH KUMAR

RESPONDENT :

THE VILLAGE OFFICER,
MUDADI VILLAGE, KOYILANDI TALUK,
KOZHIKODE DT PIN- 673 307.

BY GOVERNMENT PLEADER SRI. GIKKU JACOB

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 21-12-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

bp

WP(C).No. 38904 of 2015 (K)

APPENDIX

PETITIONER'S EXHIBITS :

P1: COPY OF THE REGISTRATION CERTIFICATE OF THE VEHICLE BEARING NUMBER KL - 18-L-3417.

P2: COPY OF THE BILL DT 18/12/2015.

P3: COPY OF THE ADVANCE TAX UTILISATION RECEIPT DT 18/12/2015.

P4: COPY OF THE DELIVERY NOTE IN FORM 15 UNDER THE KVAT RULES 2005.

P5: COPY OF THE MAHAZAR DT 18/12/2015.

P6: COPY OF THE CIRCULAR NO. 58289/P3/2010/REVENUE DT 11/11/2010.

P7: COPY OF THE JUDGMENT IN WPC 25313/2015 DT 12/10/2015.

RESPONDENT'S EXHIBITS : NIL.

//TRUE COPY//

P.A. TO JUDGE

bp

A.MUHAMED MUSTAQUE, J.

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W.P.(C) No.38904 of 2015

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Dated this the 21st day of December, 2015

JUDGMENT

The petitioner submits that he is engaged in the business of importing river sand from other States than Kerala. The petitioner has approached this Court challenging the interception of the vehicle carrying river sand from outside the State. The petitioner seeks a direction not to seize the vehicles, which are carrying sand from other States.

2. The petitioner refers to Ext.P6 circular issued by the Additional Chief Secretary. Ext.P6 states that the sand brought from other States need not be detained, if the vehicles transporting sand possess proper sales tax receipts.

3. In view of the above, this Court is of the view that if the petitioner produces the following documents, the vehicle of the petitioner shall not be detained:

i. Documents showing that the river sand is transported from other States.

ii. Documents showing payment of sales tax under the Kerala VAT Act.

The petitioner is bound to keep the above documents in the vehicle, which transports sand from outside Kerala.

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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