

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:-

THE HONOURABLE MR.JUSTICE K.VINOD CHANDRAN

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

W.P.(C).No.38940 of 2015 (N)

PETITIONER(S):-

M/S. ASIAN PAINTS LTD.,
DOOR NO.33/2469, G2, DEVI BUILDINGS,
LABOUR COLONY ROAD, CHAKKARAPARAMBU,
VYTTILA-PALARIVATTOM BYE PASS, KOCH- 682 020,
REPRESENTED BY IT'S REGIONAL COMMERCIAL OFFICER
MR.BENEDICT.S.

BY ADV. SMT.K.LATHA.

RESPONDENT(S):-

1. THE STATE OF KERALA,
REPRESENTED BY CHIEF SECRETARY,
SECRETARIAT, THIRUVANANTHAPURAM - 695 001.
2. THE INTELLIGENCE OFFICER,
SQUAD NO.V, MATTANCHERRY AT MINI CIVIL STATION,
PERUMBAVOOR - 683 523.

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

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

APPENDIX

PETITIONER'S EXHIBITS:-

- EXT.P1 TRUE COPY OF PETITIONER'S SALES INVOICES
 NO.968649147, 968648458, 968648856 AND 968649230
 ALL DATED 14.12.2015.
- EXT.P1A TRUE COPY OF PETITIONER'S SALES INVOICES
 NO.968649140, 968648462, 968649143, 968648455,
 968649217 AND 968648456 ALL DATED 14.12.2015.
- EXT.P2 TRUE COPY OF THE PETITIONER'S SHIPMENT LOG SHEETS
 DATED 15.12.2015 AT 18.36.
- EXT.P2A TRUE COPY OF THE PETITIONER'S SHIPMENT LOG SHEETS
 DATED 15.12.2015 AT 18.29.
- EXT.P3 TRUE COPY OF THE DETENTION NOTICES OR 236/15-16
 DATED 16.12.2015 ISSUED BY THE SECOND RESPONDENT
 TO THE PETITIONER IN FORM NO.17A UNDER SECTION 47(2)
 OF THE KVATACT.
- EXT.P3A TRUE COPY OF THE DETENTION NOTICES OR 2347/15-16
 DATED 16.12.2015 ISSUED BY THE SECOND RESPONDENT
 TO THE PETITIONER IN FORM NO.17A UNDER SECTION 47(2) OF
 THE KVATACT.

RESPONDENT'S EXHIBITS:-

NIL

vku/

[true copy]

K.Vinod Chandran, J.

W.P.(C).No.38940 of 2015-N

Dated this the 21st day of December, 2015

JUDGMENT

The petitioner is aggrieved with Exhibits P3 and P4 detention notices, wherein two vehicles were detained with goods. The reason stated in the notices are identical and indicates that the invoices accompanying the goods were pre-dated, i.e., 14.12.2015. The Intelligence Inspector suspected evasion of tax for the reason that the distance between the consignor and the consignee could be easily covered within 2-3 hours journey. The detention was made on 16.12.2015.

2. The learned counsel for the petitioner points out that all the invoices accompanying the goods at Exhibits P1 and P1A contains the despatch date as 16.12.2015. Hence, it is clear that the goods were accompanied by the invoices, which showed the despatch date as 16.12.2015.

3. In the above circumstances, the goods shall be released to the petitioner on executing a simple bond without sureties and the adjudication proceedings shall be concluded untrammelled by the observations made in this judgment, which are only of *prima facie* nature.

The writ petition is allowed.

Sd/-

K.Vinod Chandran
Judge

vku/-

[true copy]