

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE P.R.RAMACHANDRA MENON

TUESDAY, THE 11TH DAY OF FEBRUARY 2014/22ND MAGHA, 1935

WP(C).No. 4051 of 2014 (F)

PETITIONER:

**ANAS.K,
GLOBAL STEELS, BRANCH CMG COMPLEX, C BLOCK,
PARAPPIRIVU, KANJIKODE, PALAKKAD.**

**BY ADVS.SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMUSUDHEEN
SMT.K.HYMAVATHY**

RESPONDENT:

**INTELLIGENCE INSPECTOR,
INTELLIGENCE SQUAD NO.VI,
DEPARTMENT OF COMMERCIAL TAXES,
PALAKKAD AT OTTAPALAM-679 521.**

BY SR GOVERNMENT PLEADER SMT. SHOBA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 11-02-2014, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

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WP(C).No. 4051 of 2014 (F)

APPENDIX

PETITIONER(S)' EXHIBITS

EXT.P1	COPY OF THE REGISTRATION CERTIFICATE OF THE PETITIONER DATED 31.05.2007
EXT.P2	COPY OF THE INVOICE NO.506 DATED 06.02.2014
EXT.P3	COPY OF THE DELIVERY NOTE NO.0082293 DATED 06.02.2014
EXT.P4	COPY OF THE NOTICE NO.VC-VI/543/2013-14 UNDER SECTION 47(2)OF THE KERALA VALUE ADDED TAX ACT ISSUED BY RESPONDENT DATED 06.02.2014
EXT.P5	COPY OF THE OBJECTION FILED BY THE PETITIONER BEFORE THE RESPONDENT DATED 07.02.2014.

RESPONDENT(S)' EXHIBITS: NIL

/TRUE COPY/

P.A.TO.JUDGE

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P.R. RAMACHANDRA MENON, J.

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W.P.(C). No. 4051 of 2014

Dated this the 11th day of February, 2014

JUDGMENT

The petitioner is aggrieved of the detention of goods brought by him (on the strength of Ext.P1 registration certificate), which was detained by the Intelligence Inspector issuing Ext.P4 notice under Section 47(2) of the KVAT Act doubting evasion of tax and demanding security deposit as specified therein which made the petitioner to approach this Court by filing the writ petition.

2. The learned Government Pleader appearing for the respondent submits on instructions and with reference to the materials on record that, there are different variety of items in the vehicle whereas item wise commodity, quantity and rate of consignment are not separately mentioned in the accompanied documents. Hence the goods were detained in tune with the relevant provisions of law, leading to the impugned notice, doubting evasion of tax, and demanding security deposit.

3. After hearing both the sides, this Court finds that, this is

a matter which requires to be finalized by way of adjudication proceedings under Section 47(6) of the KVAT Act. But, for that reason, the goods need not be detained and the same shall be released to the petitioner forthwith, on satisfying 50% of the security deposit demanded vide Ext.P4 and on executing a 'simple bond' without sureties for the balance amount. This however shall be without prejudice to the rights and liberties of the respondent/competent authority to proceed with the adjudication proceedings, which shall be finalized in accordance with law, as expeditiously as possible at any rate, within 'three months' from the date of receipt of a copy of this judgment. The petitioner shall produce a copy of the judgment along with a copy of the writ petition before the first respondent for further steps.

Writ petition is disposed of.

Sd/-
P.R. RAMACHANDRA MENON,
JUDGE.

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