

**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT:**

**THE HONOURABLE MR.JUSTICE K.VINOD CHANDRAN**

**TUESDAY, THE 30TH DAY OF APRIL 2013/10TH VAISAKHA 1935**

**WP(C).No. 11155 of 2013 (T)**  
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**PETITIONER(S)/PETITIONER:**  
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**PEPSICO INDIA HOLDINGS PVT. LTD.,  
KANJIKODE EAST, PALAKKAD-678621.  
REPRESENTED BY ITS ASSISTANT MANAGER AND AUTHORISED SIGNATORY,  
A BHARANI KISHORE.**

**BY ADVS.SRI.S.ANIL KUMAR (TRIVANDRUM)  
SRI.K.S.HARIHARAN NAIR**

**RESPONDENT(S)/RESPONDENTS:**  
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- 1. COMMERCIAL TAX INSPECTOR,  
COMMERCIAL TAX CHECK POST, WALAYAR, PALAKKAD DISTRICT,  
PIN-678623.**
- 2. ASST.COMMISSIONER,  
COMMERCIAL TAXES, SPECIAL CIRCLE, PALAKKAD,  
PIN-678001.**
- 3. COMMERCIAL TAX OFFICER,  
2ND CIRCLE, PALAKKAD, PIN-678001.**

**BY SR GOVERNMENT PLEADER SMT SOBHA ANNAMMA EAPEN, FOR TAX**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON  
30-04-2013, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

**WP(C).No. 11155 of 2013 (T)**  
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**APPENDIX**

**PETITIONER(S)' EXHIBITS**  
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**EXHIBIT-P1 COPY OF REGISTRATION CERTIFICATE ISSUED BY THE 3RD RESPONDENT.**

**EXHIBIT-P2 COPY OF REGISTRATION CERTIFICATE ISSUED BY THE 2ND RESPONDENT.**

**EXHIBIT-P3 COPY OF INVOICE DATED 03.04.2013.**

**EXHIBIT-P4 COPY OF NOTICE DTD 09.04.2013 ISSUED BY THE 1ST RESPONDENT.**

**EXHIBIT-P5 COPY OF REPLY DATED 12-04-2013.**

**RESPONDENT(S)' EXHIBITS: NIL**  
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**//TRUE COPY//**

**P.A TO JUDGE**

**LSN**

**K.VINOD CHANDRAN,J**

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**W.P.(C) NO. 11155 of 2013**  
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**Dated this the 30<sup>th</sup> day of April, 2013**

**J U D G M E N T**

The petitioner is a registered dealer under the Kerala Value Added Tax Act, 2003 and the Central Sales Tax Act, 1956. The petitioner is aggrieved by the detention of goods evidenced by Ext.P3 for reason of the TIN number mentioned in the invoice was revealed to be cancelled with effect from 18.06.2009. The petitioner's contention is that earlier, the petitioner was registered in the rolls of the third respondent and later by reason of merger of two group companies the registration of the petitioner was transferred to the rolls of the second respondent. The consequent of such transfer, the registration number was also changed and the consignor of the goods, which are detained now, by an inadvertent omission had mentioned in the earlier

registration number. Prima facie, this Court is of the opinion that the goods can be released on the petitioner executing a simple bond for the security without sureties for the security deposit demanded.

2. Needless to say that, the adjudication proceedings will be continued and concluded untrammelled by the observation in this judgment. On the production of the certified copy and on the execution of simple bond as directed above, the goods detained as per Ext.P3 shall be released to the petitioner.

Writ Petition is disposed of as above.

Sd/- K.VINOD CHANDRAN,  
Judge

True Copy

P.A to Judge

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