

IN THE HIGH COURT OF KERALAAT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE V.CHITAMBARESH

FRIDAY, THE 30TH DAY OF AUGUST 2013/8TH BHADRA, 1935

WP(C).No. 21453 of 2013 (F)

PETITIONER(S):

M/S.SUPER STONE DIAMONDS
TC X/974/29, 2ND FLOOR, BHIMA BUILDING
SOUTH BAZAR, THRISSUR 680 001
REPRESENTED BY ITS MANAGING PARTNER
SRI. K.V. JHONY

BY ADV. SRI.TOMSON T.EMMANUEL

RESPONDENT(S):

1. INTELLIGENCE INSPECTOR
SQUAD NO. IV, COMMERCIAL TAXES
KANNUR 670 002.
2. ASSISTANT COMMISSIONER
COMMERCIAL TAXES, SPECIAL CIRCLE
THRISSUR 680 004.
3. INTELLIGENCE OFFICER
SQUAD NO. IV, COMMERCIAL TAXES
KANNUR 670 002.

BY GOVERNMENT PLEADER SRI. MANOJ P. KUNJACHAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
30-08-2013, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER(S) EXHIBITS

- EXHIBIT P1 : TRUE COPY OF REGISTRATION CERTIFICATE DATED 04.07.2013 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER UNDER THE KERALA VALUE ADDED TAX ACT.
- EXHIBIT P2 : TRUE COPY OF ONLINE APPLICATION FOR PERMIT DATED 25.04.2013 IN FORM NO. 1B SUBMITTED BEFORE THE 2ND RESPONDENT BY THE PETITIONER.
- EXHIBIT P3 : TRUE COPY OF SALESMAN PERMIT IN FORM NO. 1C DATED 26.04.2013 ISSUED TO THE PETITIONER BY THE 2ND RESPONDENT
- EXHIBIT P3(a) : TRUE COPY OF PROOF OF ISSUANCE OF INVOICE 1 TO 30 ISSUED TO THE PETITIONER ALONG WITH EXT.P3 BY THE 2ND RESPONDENT.
- EXHIBIT P4 : TRUE COPY OF E RETURN DATED 10.08.2013 FOR THE MONTH OF JULY SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.
- EXHIBIT P5 : TRUE COPY OF PERMIT ISSUE VOUCHER NO. 10/2013-14 DATED 26.08.2013 WHILE ISSUING 18 CARROT STUDDER DIAMOND/GOLD ORNAMENT WITH PRECIOUS STONE HAVING GROSS WEIGHT OF 931.160.
- EXHIBIT P6 : TRUE COPY OF NOTICE IN FORM NO. 17 A NO. VCR-OR/13-14 DATED 26.08.2013 ISSUED TO THE SALESMAN AFTER RECOVERING EXT.P3 AND SALESMAN PERMIT STOCK REGISTER, DEMANDING SECURITY DEPOSIT.

RESPONDENT(S) EXHIBITS : NIL

/TRUE COPY/

P.A. TO JUDGE.

V. CHITAMBARESH, J

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Dated this the 30th day of August, 2013

JUDGMENT

The petitioner seeks release of the goods detained under Ext.P6 notice. The Government Pleader points out that the documents accompanying the consignment are discrepant. The same is emphatically denied by the petitioner contending that there is no attempt to evade tax as alleged.

2. I direct the first respondent to release the goods so detained on condition that the petitioner deposits a sum of ₹1,75,000/- (Rupees One lakh seventy five thousand only) and executes a simple bond without sureties for the balance sum. The same shall however be subject to the adjudication proceedings which shall be finalised by the competent officer soon.

3. The goods shall be released to the petitioner on compliance of the conditions as above on proper receipt and after due verification and waivement. It is open to the

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competent officer to consider the jurisdiction of the first respondent in detaining the goods at the time of the adjudication proceedings. The original of the documents shall also be returned to the petitioner after retaining authenticated copies with the first respondent.

The Writ Petition is disposed of.

**V. CHITAMBARESH
JUDGE**

ncd