

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE K.VINOD CHANDRAN

TUESDAY, THE 28TH DAY OF APRIL 2015/8TH VAISAKHA, 1937

WP(C).No. 12931 of 2015 (N)

PETITIONER:

ABDUL ANWAR M.M.
PROPRIETOR, RADIAN INDUSTRIES, X-188A
CHEMPERAKEY, SOUTH VAZHAKULAM, PERUMBAVOOR.

BY ADVS.SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMUSUDHEEN

RESPONDENT:

THE COMMERCIAL TAX INSPECTOR
COMMERCIAL TAX CHECKPOST, WALAYAR - 678 624.

R BY SR GOVERNMENT PLEADER SRI. S. SUDHEESHKUMAR

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
28-04-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C).No. 12931 of 2015 (N)

APPENDIX

PETITIONER(S) ' EXHIBITS

EXHIBIT-P1-TRUE COPY OF THE REGISTRATION CERTIFICATE DATED 16/09/2006

EXHIBIT-P2-TRUE COPY OF THE AGREEMENT DATED 01/08/2014.

EXHIBIT-P3-TRUE COPY OF THE DELIVERY NOTENO.321513/DN/2453/2015 DATED 20/04/2015.

EXHIBIT-P4-TRUE COPY OF THE ADVANCE TAX UTILISATION RECEIPT DATED 20/04/2015.

EXHIBIT-P5-TRUE COPY OF THE INVOICE NO. 02 DATED 20/04/2015.

EXHIBIT-P6-TRUE COPY OF THE NOTICE NO. OR 21/A/15-16 ISSUED BY THE RESPONDENT UNDER SECTION 47 (2) OF THE KVAT ACT DATED 20/04/2015.

EXHIBIT-P7-TRUE COPY OF THE REPLY FILED BY THE PETITIONER BEFORE THE RESPONDENT DATED 21/04/2015.

EXHIBIT-P8-TRUE COPY OF THE CORRECT INVOICE NO. 02 DATED 20/04/2015.

EXHIBIT-P9-TRUE COPY OF THE MEASUREMENT SLIP NO. 02 DATED 20/04/2015.

RESPONDENT(S) ' EXHIBITS: NIL

TRUE COPY//

P.A TO JUDGE

jma

K. VINOD CHANDRAN, J

W.P(C) No. 12931 of 2015

Dated this the 28th day of April, 2015

J U D G M E N T

The petitioner is aggrieved with the detention made by the Check Post authorities at Walayar, the notice of which has been issued at Ext.P6. The authorities have demanded security deposit for release of the goods pending adjudication proceedings.

2. The detention was for the reason of different consignor being shown in the different documents accompanying the transport. The that the invoice accompanying the goods show the sale having been made by M/s.Eden Plywoods, a dealer within the State, to a dealer registered in Chennai. The invoice is evidenced at Ext.P5. The 8F declaration indicates that the consignor is one Abdul Anwar M M. The petitioner has now produced another invoice, at Ext.P8, which indicate that the transport was pursuant to a sale made by the proprietary firm of the petitioner. In any event, considering the discrepancies, this

Court is prima facie, not inclined to interfere with the demand for security deposit, especially considering the fact that the goods dealt with is an evasion-prone commodity; being plywood. The writ petition would stand dismissed. However, the adjudication would be carried out untrammelled by the observation made herein.

Sd/-

(K. VINOD CHANDRAN, JUDGE)

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P.A to Judge