

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

**PRESENT:**

**THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE**

**TUESDAY, THE 30TH DAY OF JUNE 2015/9TH ASHADHA, 1937**

**WP(C).No. 19630 of 2015 (C)**  
-----

**PETITIONER :**  
-----

**M/S.MICROWAVE TECHNOLOGIES,  
1/1, 13TH CROSS,GANESHA TEMPLE ROAD, CHOLURPALYA,  
MAGADI MAIN ROAD, BANGALORE,PIN-560 023,  
A PARTNERSHIP FIRM REGISTERED IN THE STATE OF KARNATAKA  
AND IS REPRESENTED BY ITS MANAGING PARTNER,  
SRI.D.NAVEEN KUMAR.**

**BY ADVS.SRI.E.P.GOVINDAN  
SMT.G.DEEPA**

**RESPONDENT(S):**  
-----

- 1. THE INTELLIGENCE OFFICER,  
SQUAD NO.1, COMMERCIAL TAXES, EDAPPALLY,  
ERNAKULAM-682 024.**
- 2. THE STATE OF KERALA,  
REPRESENTED BY THE SECRETARY, TAXES DEPARTMENT,  
GOVERNMENT SECRETARIAT, TRIVANDRUM,PIN-695 001**

**BY SR GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPEN**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION  
ON 30-06-2015, THE COURT ON THE SAME DAY DELIVERED THE  
FOLLOWING:**

**sts**

**WP(C).NO.19630/2015**

**APPENDIX**

**PETITIONER'S EXHIBITS:**

- P1 COPY OF THE NOTICE DATED 20/6/2015 ISSUED BY THE FIRST RESPONDENT**
- P2 COPY OF THE BILL NO.60 DATED 15/6/2015 ISSUED BY M/S ORASYD TECHNOLOGIES(P) LTD., KALAMASSERY.**
- P3 COPY OF THE DECLARATION FILED UNDER RULE 157(1)(A) OF THE KARNATAKA VALUE ADDED TAX RULES.**

**RESPONDENT'S EXHIBITS: NIL**

**/TRUE COPY/**

**P.A.TO JUDGE**

**sts**

**A.MUHAMED MUSTAQUE, J.**

-----  
W.P.(C) No.19630 of 2015  
-----

Dated this the 30<sup>th</sup> day of June, 2015

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

The petitioner has filed this writ petition challenging Ext.P1 detention notice. The petitioner is the consignor of the goods referred in Ext.P1. This was detained for non declaration at the check post. The goods have been detained at the parcel service office, as it was found that, it was unaccompanied by declaration.

2. The petitioner is not a registered dealer in Kerala. The learned Government Pleader opposes the prayer of the petitioner and submits that, the petitioner has to deposit entire security demanded for release of the goods.

3. Considering the facts and circumstances of the case, this Court is of the view that, the goods shall be released to the petitioner on depositing 50% of the demand and executing a simple bond without sureties for the balance amount.

This writ petition is disposed of as above.

Sd/-

**A.MUHAMED MUSTAQUE, JUDGE.**