

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE SHAJI P.CHALY

FRIDAY, THE 28TH DAY OF APRIL 2017/8TH VAISAKHA, 1939

WP(C).No. 14805 of 2017 (A)  
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PETITIONER(S) :  
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SABU STEPHEN,  
PARTNER, VARSHA ASSOCIATES,  
KIZHAKKEDOM TOWER,  
ST.PETER'S JUNCTION,  
PATHANAMTHITTA.

BY ADVS.SMT.S.K.DEVI  
SRI.SANTHOSH P.ABRAHAM

RESPONDENT(S) :  
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1. THE INTELLIGENCE INSPECTOR,  
SQUAD NO.II, COMMERCIAL TAXES,  
ERNAKULAM-682 016.
2. THE INTELLIGENCE OFFICER,  
SQUAD NO.II, COMMERCIAL TAXES,  
ERNAKULAM - 682 016.
3. THE COMMERCIAL TAX OFFICER,  
WORKS CONTRACT,  
DEPARTMENT OF COMMERCIAL TAXES,  
PATHANAMTHITTA - 689 645.

BY GOVERNMENT PLEADER SRI.C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON  
28-04-2017, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

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APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1 : TRUE COPY OF THE INVOICE NO.B163 DATED 22.04.2017.

EXT.P2 : TRUE COPY OF THE INVOICE NO.B165 DATED 22.04.2017.

EXT.P3 : TRUE COPY OF THE INVOICE NO.B166 DATED 22.04.2017.

EXT.P4 : TRUE COPY OF THE INVOICE NO.B164 DATED 22.04.2017.

EXT.P5 : TRUE COPY OF THE NOTICE OR NO.II/6/2017-18 DATED 22.04.2017  
ISSUED BY THE 1ST RESPONDENT.

RESPONDENT' (S) EXHIBITS: NIL

// TRUE COPY//

P A TO JUDGE

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**SHAJI P.CHALY, J.**

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W.P.(C) No. 14805 of 2017  
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Dated this the 28<sup>th</sup> day of April, 2017

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

The petitioner is a registered dealer under the KVAT Act and is a works contractor. During the course of the proceedings, the petitioner is served with Ext.P5 notice under Section 47(2) of the KVAT Act. It is thus challenging the said proceedings and seeking other reliefs, this writ petition is filed.

2. Having heard the learned counsel for the petitioner and the learned Government Pleader, there will be a direction to the respondents 1 and 2 to release the goods to the petitioner on the petitioner providing a bank guarantee for the demand contained in Ext.P5.

The writ petition is disposed of accordingly.

Sd/-  
**SHAJI P.CHALY**  
**JUDGE**

ds 29.04.2017