(2004) 06 KL CK 0048

In the High Court Of Kerala

Case No : Writ Petition (C) No. 16719 of 2004 (M)

Bharati Cellular Limited APPELLANT

Vs

State of Kerala and Others RESPONDENT

Date of Decision : 04-06-2004

Acts Referred:

Kerala Tax on Entry of Goods into Local Areas Rules, 1994 — Rule 4(1)

Citation : (2008) 11 VST 764

Hon'ble Judges : C.N. Ramachandran Nair, J

Bench : Single Bench

Advocate : A. Kumar, for the Appellant; Sojan James, Government Pleader, for the Respondent

Judgement

C.N. Ramachandran Nair, J.—The petitioner is a registered dealer bringing goods from outside State which attract entry tax. According to the petitioner the petitioner is liable and will pay monthly tax along with the return on 10th of every month in terms of Rule 4(1) of the Kerala Tax on Entry of Goods into Local Areas Rules, 1994. The prayer therefore is for a direction to the check-post authorities not to detain the goods but to release the same as the petitioner is filing returns and remitting tax every month. The Government Pleader pointed out that there are unscrupulous dealers bringing goods in the name of reputed companies with their registration numbers and so much so unless petitioner owns up the goods at the check-post, it cannot be released except on account of chances that consignments apparently coming in the name of the petitioner may not really belong to them. In the circumstances there will be a direction to the check-post authorities to release the goods on the petitioner once producing true copy of the certificate of registration issued by the assessing authority and later issuing confirmation to check-post each time when goods arrive. On receipt of confirmation and if goods are accompanied by proper documents the check-post authorities will release the goods without collection of entry tax and forward the file to the concerned assessing officer for verification of returns and for collection of tax. There will be a general direction to respondents to release future consignments to petitioner on the above terms. The Commissioner of Commercial Taxes is directed to look into the matter and issue appropriate instructions to cover all dealers. The writ petition is disposed of as above.

