

(2012) 12 KL CK 0074

In the High Court Of Kerala

Case No : Writ Petition (C) . No. 30156 of 2012 (T)

M/s. India Techs Ltd.

APPELLANT

Vs

Asst. Commissioner (Assessment), Commercial Taxes Special
Circle-II, Ernakulam, Kochi-16 and Intelligence Inspector,
Squad No. II, Department of Commercial Taxes,
Thrissur-680001

RESPONDENT

Date of Decision : 19-12-2012

Acts Referred:

Citation : (2012) 12 KL CK 0074

Hon'ble Judges : Antony Dominic, J

Bench : Single Bench

Advocate : Harisankar V. Menon, Smt. Meera V. Menon and Sri. Mahesh V. Menon, for the Appellant; Shoba Annamma Eapen, Sr. Government Pleader for R1 and R2, for the Respondent

Judgement

Antony Dominic, J.—Detention of earth movers as per Exts.P5 and P5(a) is challenged in this writ petition. Irregularities which led to the detention are also mentioned in the documents. Although these irregularities are serious in nature and requires adjudication in terms of the provisions of the Act, the only question needs to consider by this court at this stage is whether the goods should be kept under detention until finalisation of the proceedings. It is seen from Ext.P1 that the petitioner is a dealer registered under the Act and it is also seen from the averments in the writ petition that substantial amounts are paid by him towards tax. In such circumstances, pending adjudication into the allegations in Exts.P5 and P5(a), the goods detained shall be released to the petitioner, on executing a bond for the amounts demanded in Exts.P5 and P5(a), without sureties.

Writ Petition is disposed of.