

(2017) 01 KL CK 0038
In the High Court Of Kerala
Case No : 21 of 2017 (C)

M/S ROYAL ENFIELD (A UNIT OF EICHER MOTORS LTD.),	APPELLANT
Vs	
THE INTELLIGENCE INSPECTOR	RESPONDENT

Date of Decision : 03-01-2017

Acts Referred:

Citation : (2017) 01 KL CK 0038

Hon'ble Judges : K.Vinod Chandran

Bench : SINGLE BENCH

Advocate : S.K.DEVI, V.K.SHAMSUDDIN.

Judgement

1. The petitioner is aggrieved with Exhibit P1 detention of motor cycles, which, according to the petitioner, were being transported to Adoor. The contention of the petitioner is that the transport, comprised of motor cycles, to the dealers at Alappuzha and Adoor. While the motor cycles to the Alappuzha dealer were unloaded, the documents relating to the Adoor dealer were handed over to the Alappuzha dealer. Hence, when the vehicle was detained as per Exhibit P1, the vehicle contained only the documents with respect to the motor cycles transported to the Alappuzha dealer. The petitioner has produced both the invoices along with the writ petition.
2. In the circumstances as stated hereinabove, without expressing any opinion on the allegation of attempt to evade tax, it is directed that the vehicle and goods shall be released, on the petitioner executing simple bond, for the security deposit demanded,

without solvent sureties. The adjudication proceedings shall be continued, untrammelled by the fact that this Court had so directed release of the vehicle and goods.

The writ petition is disposed of as above.