

(2010) 06 KL CK 0062

In the High Court Of Kerala

Case No : Writ Petition (C) No. 18450 of 2010 (E)

M.S. Shihab

APPELLANT

Vs

The Intelligence Inspector

RESPONDENT

Date of Decision : 14-06-2010

Acts Referred:

Kerala Value Added Tax Act, 2003 — Section 47(2)

Citation : (2010) 06 KL CK 0062

Hon'ble Judges : P.R. Ramachandra Menon, J

Bench : Single Bench

Advocate : K.M. Firoz, for the Appellant; No Appearance, for the Respondent

Judgement

P.R. Ramachandra Menon, J.—The petitioner is aggrieved of Ext. P7 notice issued u/s 47(2) of the KVAT Act, whereby the timber transported by the petitioner in the vehicle bearing No. KL.4/8406 was detained on 12.06.2010 doubting evasion of tax and demanding security deposit to the extent as specified therein.

2. The learned Counsel for the petitioner submits that the defect noted in Ext.P7 notice is only trivial in so far as the insinuating circumstance is stated as "under valuation" of the goods, which cannot be correct in view of actual invoice value and other aspects revealed from the documents produced along with the Writ Petition. The learned Counsel also submits that the petitioner is ready and willing to substantiate the position in the course of the adjudication proceedings and that the present request is only to have the vehicle as well as the goods released, enabling the petitioner to furnish security in the form of "Bank Guarantee".

3. Heard the learned Government Pleader as well

4. Considering the facts and circumstances, this Court finds that the vehicle as well as the goods need not be detained any further and the same shall be released to the petitioner forthwith on condition that the petitioner furnishes "Bank Guarantee" for the value equal to the amount of security deposit

demanded in Ext. P7. This will be without prejudice to the rights and liberties of the respondent to proceed with the adjudication, if any, which shall be finalised in accordance with law, as expeditiously as possible, at any rate, within a period of two months from the date of receipt of a copy of the judgment.

The Writ Petition is disposed of.