
(2012) 03 KL CK 0110
In the High Court Of Kerala
Case No : WP (C) .No. 6621 of 2012 (C)

Sistema Shyam Teleservices Ltd.

APPELLANT

Vs

The Intelligence Inspector, Squad No. 1, Office Of Inspecting
Assistant Commissioner, Intelligence Commercial Taxes,
Kozhikode - 673001

RESPONDENT

Date of Decision : 19-03-2012

Acts Referred:

Citation : (2012) 03 KL CK 0110

Hon'ble Judges : Antony Dominic, J

Bench : Single Bench

Advocate : A. Kumar, for the Appellant; Sobha Annamma Eapen, Govt. Pleader,
for the Respondent

Judgement

Antony Dominic, J.—Petitioner is a company engaged in providing cellular mobile tele-communication service. A consignment transported by the petitioner has been detained by Ext. P7. Though the petitioner filed Ext. P8 reply, the goods were not released and therefore this writ petition has been filed. A reading of Ext. P7 shows that the reason for detention was that as per the delivery challan which accompanied the consignment, the materials are for repair and return and that on physical verification, the goods transported were found to be brand new. Although the petitioner has attempted to offer his explanation in the matter, still having regard to the nature of the irregularity noticed in Ext. P7, I am not persuaded to think that the detention was totally unwarranted.

2. Counsel for the petitioner relied on Ext. P9 and contended that goods in question are capital equipments and therefore there is no possibility of evasion of tax justifying detention as ordered. However, there is no material to conclude that the goods in question are capital equipments. Therefore, pending adjudication I direct that the goods in question will be released to the petitioner on the petitioner furnishing bank guarantee from any nationalised bank for the security demanded in Ext. P7.

Writ Petition is disposed of as above.