

**Sva Interiors Vs. Intelligence Inspector**

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**SooperKanoon Citation :** [sooperkanoon.com/1016206](http://sooperkanoon.com/1016206)

**Court :** Kerala

**Decided On :** Jul-16-2013

**Judge :** Honourable Mr.Justice V.Chitambaresh

**Appellant :** Sva Interiors

**Respondent :** intelligence Inspector

**Judgement :**

IN THE HIGH COURT OF KERALA AT ERNAKULAM PRESENT: THE HONOURABLE MR.JUSTICE V.CHITAMBARESH TUESDAY, THE 16TH DAY OF JULY 2013 25TH ASHADHA, 1935 WP(C).No. 17450 of 2013 (E) ----- PETITIONER(S): ----- SVA INTERIORS TD SANNIDHI ROAD KOCHI-35(REPRESENTED BY PARTNER P.G.KAMALNATH SHENOY) BY ADVS.SRI.VIJAYAN. K.U. SRI.K.N.SREEKUMARAN RESPONDENT(S): ----- 1. INTELLIGENCE INSPECTOR SQUAD NO.VIII, COMMERCIAL TAXES, ERNAKULAM 68 015.

2. STATE OF KERALA,REPRESENTED BY SECRETARY TO GOVERNMENT TAXES DEPARTMENT, GOVERNMENT SECRETARIAT THIRUVANANTHAPURAM, PIN 69.001. R BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN. THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 16-07-2013, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: WP(C).No. 17450 of 2013 (E) ----- APPENDIX PETITIONER(S)' EXHIBITS

----- EXHIBIT P1 TRUE COPY OF THE TIN CERTIFICATE DATED 31 5/2007 AND THE CERTIFICATE DATED 4 7/2013 ISSUED TO PETITIONER BY THE CTO, I CIRCLE, ERNAKULAM. EXHIBIT P2 TRTUE COPY OF THE LATEST RETURN FOR THE MONTH OF MAY 201.FILED BEFORE THE ASSESSING AUTHORITY EXHIBIT P3 TRUE COPY OF THE INVOICE NO.41 DATED 21 6/2013 ISSUED BY M/S.KRISHZ PROJECTS, BANGALORE TO PETITIONER EXHIBIT P4 TRUE COPY OF THE NOTICE NO. OR 359/13-14 DATED 3 7/2013 ISSUED TO PETITIONER BY IST RESPONDENT EXHIBIT P5 TRUE COPY OF THE REPLY DATED 6 7/2013 FILED BY PETITIONER BEFORE THJE IST RESPONDENT RESPONDENT(S)' EXHIBITS ----- NIL. //TRUE COPY// P.S. TO JUDGE. V.CHITAMBARESH, J.

----- W.P (C) No.17450 of 2013 ----- Dated this the 16th day of July, 2013

#### JUDGMENT

The petitioner seeks release of the goods detained under Ext.P4 notice. The Government Pleader points out that the documents accompanying the consignment are discrepant. This is emphatically denied by the petitioner contending that there is no attempt to evade tax as alleged.

2. I direct the first respondent to release the goods so detained on condition that the petitioner remits 25% of the sum demanded as security in Ext.P4 notice and executes a simple bond without sureties for the balance sum. The same shall however be subject to the adjudication proceedings which shall be finalised by the competent officer within two months. The Writ Petition is disposed of. V.CHITAMBARESH, Judge. nj.