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Philips India Limited Vs. the Intelligence Inspector

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Court : Kerala

Decided On : May-28-2014

Judge : Honourable Mr.Justice K.Vinod Chandran

Appellant : Philips India Limited

Respondent : The Intelligence Inspector

Judgement :

IN THE HIGH COURT OF KERALA AT ERNAKULAM PRESENT: THE HONOURABLE MR.JUSTICE K.VINOD CHANDRAN WEDNESDAY, THE28H DAY OF MAY20147TH JYAISHTA, 1936 WP(C).No. 13415 of 2014 (B) --------------------------- PETITIONER: ----------------------- PHILIPS INDIA LIMITED., FORMERLY PHILIPS ELECTRONICS INDIA LTD., SURVEY NO.820/17, KUTHAMBAKKAM VILLAGE, NEAR CHETTIPEDU JUNCTION, CHENNAI -602 105, REPRESENTED BY MR.KUMAR VENKATACHALAM, AUTHORISED SIGNATORY. BY ADVS.SRI.JOSEPH JERARD SAMSON RODRIGUES SRI.ROVIN RODRIGUES RESPONDENTS: --------------------------- 1. THE INTELLIGENCE INSPECTOR, SQUAD NO.1, DEPARTMENT OF COMMERCIAL TAXES, ERNAKULAM AT EDAPPALLY,PIN - 682 024, ERNAKULAM DISTRTICT.

2. THE INTELLIGENCE OFFICER, SQUAD NO.I, DEPARTMENT OF COMMERCIAL TAXES, ERNAKULAM AT EDAPPALLY,PIN - 682 024, ERNAKULAM DISTRICT. R1 & R2 BY SR.GOVERNMENT PLEADER

SMT.SHOBA ANNAMMA EAPEN THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON2805-2014, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: Kss WPC.NO.13415/2014 (B) APPENDIX PETITIONER'S EXHIBITS: EXHIBIT P1: TRUE COPY OF THE PURCHASE

ORDER
DATED2709/2013, ISSUED BY GOPIKA SCAN CENTRE, THIRUVAMBADY, TRICHUR. EXHIBIT P2: TRUE COPY OF THE IMPORT INVOICE NO.94154014 DATED1402/2014 OF PHILIPS, U.S.A. EXHIBIT P3: TRUE COPY OF THE AIR WAYBILL NO.HAWB403028234 DATED14FEBRUARY, 2014 OF PHILIPS, U.S.A. EXHIBIT P4: TRUE COPY OF THE BILL OF ENTRY FOR HOME CONSUMPTION NO.4897726 DATED1403/2014 OF PHILIPS INDIA LIMITED., CHENNAI. EXHIBIT P5: TRUE COPY OF THE INVOICE NO.950277451 DATED2103/2014 OF PHILIPS INDIA LIMITED., CHENNAI. EXHIBIT P6: TRUE COPY OF THE CERTIFICATE OF OWNERSHIP IN FORM NO.16 DATED0605/2014 OF GOPIKA SCAN CENTRE, TRICHUR. EXHIBIT P7: TRUE COPY OF THE NOTICE NO.OR145/14-15 DATED0805/2014, ISSUED BY THE FIRST RESPONDENT. EXHIBIT P8: TRUE COPY OF THE OBJECTION/REPLY LETTER DATED1905/2014 FILED BEFORE THE FIRST RESPONDENT. EXHIBIT P9: TRUE COPY OF THE BROCHURE OF PHILIPS IU22 INTELLIGENCE ULTRASOUND SYSTEM -MEDICAL EQUIPMENT. EXHIBIT P10: TRUE COPY OF THE RELEVANT PORTION OF THE KERALA FINANCE ACT, 2008, REPORTED IN THE KERALA TAX REPORTER. EXHIBIT P11: TRUE COPY OF THE CLARIFICATORY ORDFER NO.C3/43621/11/CT DATED1304/2012 ISSUED BY THE AUTHORITY FOR CLARIFICATION, DEPARTMENT OF COMMERCIAL TAXES, KERALA. EXHIBIT P12: TRUE COPY OF THE E-MAIL REPLY DATED2405/2014 SENT BY THE SECOND RESPONDENT INTELLIGENCE OFFICER. RESPONDENT'S EXHIBITS: N I L /TRUE COPY/ P.A.TO JUDGE Kss K. VINOD CHANDRAN, J.

==================== W.P.(C) No. 13415 of 2014 ===================== Dated this the 28th day of May, 2014

JUDGMENT

The petitioner had transported goods from Chennai and the same was detained near the North Railway Station, Ernakulam on 08.05.2014 at 14.10 hours. Accompanying the goods was an invoice issued from Chennai which, however did not contain any collection of Central Sales Tax. The petitioner is registered in Tamil Nadu and there is also a registration obtained under the Kerala Value Added Tax Act (for brevity, 'the Act') 2003. The detained goods were consigned to one Gopika Scan Centre, Thrissur. The petitioner's contention is that, the equipments transported were imported into Chennai and then transported to Gopika Scan Centre at Thrissur. However, no explanation was offered, as to why the goods were not unloaded at Thrissur or why the goods were not accompanied with the necessary documents evidencing import. The petitioner relies on a purchase order issued by M/s. Gopika Scans, W.P.(C) No. 13415 of 2014 2 which did not accompany the goods. The goods were accompanied by a bill issued by the petitioner at Chennai declaring import, but without any evidence to substantiate the same.

2. In such circumstance, this Court is not inclined to release the goods without any security being offered. The petitioner being a registered dealer shall satisfy 50% of the security deposit demanded, as also execute simple bond without sureties for the balance amounts. In which event, on the production of the certified copy of this judgment, the goods shall be released expeditiously. The proceedings for adjudication as contemplated under the Act shall be completed in any event within a period of four months from today. The Writ Petition is disposed of as above. Sd/- K. VINOD CHANDRAN, JUDGE SB //True Copy //

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