

M/S. Cheerans Structurals vs the Intelligence Inspector

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SooperKanoon Citation : sooperkanoon.com/1376330

Court : Kerala

Decided On : May-31-2023

Judge : Honourable Mrs. Justice Anu Sivaraman

Appeal No. : WP(C)/6658/2014

Appellant : M/S. Cheerans Structurals

Respondent : The Intelligence Inspector

Judgement :

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MRS. JUSTICE ANU SIVARAMAN
WEDNESDAY, THE 31ST DAY OF MAY 2023 / 10TH JYAISHTA, 1945
WP(C) NO. 6658 OF 2014 PETITIONER: M/S. CHEERANS
STRUCTURALS ENGINEERS & CONTRACTORS, CHALISSERY P.O.,
PALAKKAD, REPRESENTED BY ITS MANAGING PARTNER,
SHIRLSON MATHEW. BY ADVS. SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMUSUDHEEN RESPONDENTS: THE INTELLIGENCE
INSPECTOR SQUAD NO.I, COMMERCIAL TAXES, ALAPPUZHA-688
001. SRI.SAYED MURTHALA THANGAL-GP THIS WRIT PETITION
(CIVIL) HAVING COME UP FOR ADMISSION ON 31.05.2023, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING: WP(C)

JUDGMENT

Dated this the 31st day of May, 2023

This writ petition was admitted on 7/3/2014. The petitioner was required to take out notice returnable in ten days and the respondents were directed to release the goods to which Ext.P4 notice relates, on the petitioner depositing a sum of Rs.25,000/- to be adjusted against the tax liability. It appears that steps have not been taken to serve notice on the Intelligence Inspector.

In any view of the matter, I am sure that the assessment would have been completed and the amounts if any paid for release would have been adjusted against the tax liability. Nothing survives for consideration in this writ petition, the writ petition is accordingly closed as infructuous. Sd/- ANU SIVARAMAN ska
JUDGE WP(C) NO. 6658 OF 2014 3 APPENDIX OF WP(C) 6658/2014
PETITIONER EXHIBITS

EXHIBIT P1 : COPY OF THE REGISTRATION CERTIFICATE DTD.17.9.2007. EXHIBIT P2 : COPY OF THE DELIVERY NOTE DTD.5.3.2014. EXHIBIT P3 : COPY OF THE DELIVERY CHALAN NO.965 DTD.5.3.2014. EXHIBIT P4 : COPY OF THE NOTICE NO.OR.764/2013-14 ISSUED BY THE RESPONDENT UNDER SECTION 47(2) OF THE KVAT ACT DTD.6.3.2014. EXHIBIT P5 : COPY OF THE AADHAR NO.956742011095.