

PRADEEP V.,PROPRIETOR Vs THE INTELLIGENCE INSPECTOR

Court: High Court Of Kerala

Date of Decision: Jan. 11, 2017

Hon'ble Judges: K.Vinod Chandran

Bench: SINGLE BENCH

Advocate: C.K.SHAMSUDHEEN, BOBBY JOHN

Judgement

1. The petitioner is concerned with the detention of goods under Ext.P1. The goods detained by the Intelligence Inspector, Squad No.2,

Commercial Taxes, Kollam at Kottarakkara were electrical goods, ie, 26 bundles of electrical goods valued at Rs.4,75,640/-. No documents

accompanied the goods. The consignor and consignee were not known to the driver also.

2. The petitioner by Ext.P5 filed a reply contending that in fact there were two consignments by one Novateur Electrical And Digital Systems P.

Ltd. from Ernakulam to Thiruvananthapuram and Kollam. The consignment to Thiruvananthapuram contained 22 boxes of electrical goods and that

to Kollam 26 boxes. Due to a mistake committed by the staff of the petitioner, 26 boxes intended for Kollam were delivered at

Thiruvananthapuram and 22 were delivered at Kollam. The petitioner's contention is that boxes unloaded at the different places were being

transferred to the actual consignee.

3. Admittedly, the goods were seized when the transport was made from Kollam to Thiruvananthapuram and boxes seized were 26 in number.

Even according to the petitioner, 26 boxes were to be supplied to the dealer at Kollam and not at Thiruvananthapuram. The petitioner has stated in

the reply (Ext.P5) that in fact there are only 22 boxes detained and not 26. This Court does not find any reason to disbelieve the fact, as recorded

on detention and inspection of the vehicle in Ext,P1, especially when the Intelligence Inspector was not aware of the contention of interchange of

goods at the time of detention. The explanation offered is not satisfactory.

4. The invoice by which the earlier transport was made is dated 31.12.2016 and there is nothing produced to indicate that the delivery was made

at a wrong place of the two consignments. The contention itself is specious, since the goods would not be unloaded without verification with

reference to the invoices. The goods being electrical goods are evasion prone and admittedly even the invoices of the earlier date, did not

accompany the goods. The transport effected without any documents accompanying the goods, was rightly detained and security deposit

demand. The notice of detention issued cannot be interfered with, since the suspicion of evasion of tax is justified as a matter of fact. In such

circumstances, the petitioner not being a dealer would be entitled to release the goods only on payment of security deposit.