



2023:KER:71930

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

THURSDAY, THE 16TH DAY OF NOVEMBER 2023 / 25TH KARTHIKA, 1945

WP(C) NO. 37521 OF 2023

PETITIONER:

BIJU V. T.,
AGED 51 YEARS, S/O. THANKAPPAN,
VELLAMCHIRAYIL HOUSE, PLASSANAL P. O.,
KALAYAKANDAM, KOTTAYAM DISTRICT, PIN - 686579.

BY ADVS.
SRI. BOBBY RAPHEAL C.
SRI. E. C. POULOSE

RESPONDENTS:

- 1 THE SENIOR ENFORCEMENT OFFICER,
ENFORCEMENT SQUAD NO. 1, KERALA STATE GOODS AND
SERVICES TAX DEPARTMENT, 2ND FLOOR, SGST COMPLEX,
PERUMANOOR, KOCHI, ERNAKULAM, PIN - 682015.
- 2 FASALURAHMAN P. T.,
PROPRIETOR, M/S. NATIONAL ENTERPRISES,
PARAPPIRIVU, PUDUSSERY,
THIRUVANANTHAPURAM, PIN - 695501.

BY ADV.
SMT. JASMINE M. M. - GP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
16.11.2023, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



DINESH KUMAR SINGH, J.

W.P.(C) No.37521 of 2023

Dated this the 16th day of November, 2023

JUDGMENT

1. The present writ petition has been filed for the following reliefs;

(i) call for records leading to issuance of Exhibit P-5 order dated 2/11/2023 from the 1st respondent and quash that of the order in Exhibit P-5, confiscating petitioner's vehicle bearing Reg. No. KL55Z3669;

(ii) issue a Writ of Mandamus or any other appropriate Writ, Order or Direction, directing the 1st Respondent to give interim custody of the vehicle bearing Reg. No. KL55Z3669 to the petitioner, within a time frame fixed by this Hon'ble Court.

(iii) Petitioner also prays that this Hon'ble Court may be pleased to dispense with the English translation of the documents produced in the Vernacular Language.

And

(iv) Such other reliefs as deem fit and proper by this Hon'ble Court in the facts and circumstances of the case.

2. After some arguments, learned Counsel for the petitioner submitted that the petitioner will approach the 1st respondent for release of the goods carriage vehicle bearing registration No.KL 55 Z



3669. It is further submitted that the petitioner is willing to furnish bond and sureties against the demand of tax, penalty etc.

3. Considering the said statement, the present writ petition is disposed of with liberty to the petitioner to approach the 1st respondent for release of the vehicle and the 1st respondent will take a decision for release of the vehicle on furnishing bond and sureties, in accordance with the law.

With the aforesaid direction and liberty, this writ petition stands finally disposed of.

Sd/-

DINESH KUMAR SINGH
JUDGE

Svn



APPENDIX OF WP(C) 37521/2023

PETITIONER'S EXHIBITS

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| EXHIBIT P1 | TRUE COPY OF THE REGISTRATION CERTIFICATE OF THE PETITIONER'S VEHICLE BEARING REG. N. KL55Z3669 |
| EXHIBIT P2 | TRUE COPY OF THE NATIONAL PERMIT DATED 16/10/2023 OF VEHICLE BEARING REG. NO. KL55Z3669 ISSUED BY THE REGIONAL TRANSPORT AUTHORITY, KOTTAYAM |
| EXHIBIT P3 | TRUE COPY OF THE TAX INVOICE NO. NE/22-23/A34 DATED 17/10/2023 OF THE 2ND RESPONDENT |
| EXHIBIT P4 | TRUE COPY OF THE E-WAY BILL NO. 521563982012 DATED 17/10/2023 (GENERATED AT 11.52 P.M.) OF THE 2ND RESPONDENT |
| EXHIBIT P5 | TRUE COPY OF THE ORDER NO. GST/VCR/88/23-24 DATED 2/11/2023 ISSUED BY THE 1ST RESPONDENT |