

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE ANIL K.NARENDRAN

TUESDAY, THE 30TH DAY OF DECEMBER 2014/9TH POUSHA, 1936

WP(C).No. 35568 of 2014 (U)

PETITIONER :

THE KERALA STATE FINANCIAL ENTERPRISES LTD.,
THEVALAKKARA BRANCH, THEVALAKKARA.P.O., KOLLAM-690524,
REPRESENTED BY THE MANAGING DIRECTOR (IN-CHARGE) OF KSFE.

BY ADVS.SRI.M.GOPIKRISHNAN NAMBIAR
SRI.P.GOPINATH MENON
SRI.BENNY.P.THOMAS
SRI.K.JOHN MATHAI
SRI.JOSON MANAVALAN
SRI.KURRYAN THOMAS

RESPONDENTS :

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1. UNION OF INDIA,
REPRESENTED BY ITS REVENUE SECRETARY,
MINISTRY OF FINANCE, NEW DELHI-110004.
 2. THE COMMISSIONER OF CENTRAL EXCISE (APPEALS),
CENTRAL REVENUE BUILDING, I.S.PRESS ROAD,
COCHIN-682018.
 3. THE ASSISTANT COMMISSIONER OF CENTRAL EXCISE,
CUSTOMS AND SERVICE TAX, KOLLAM DIVISION,
VARINJAM TOWERS, RESIDENCY ROAD,
KOLLAM-691 001.
 4. THE ASSISTANT COMMISSIONER OF CENTRAL EXCISE,
KOLLAM DIVISION, VARINJAM TOWERS, RESIDENCY ROAD,
KOLLAM-691001.
 5. THE SUPERINTENDENT OF CENTRAL EXCISE AND SERVICE TAX,
RANGE-II, KOLLAM-691001.

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6. THE SOUTH INDIAN BANK,
THEVALAKKARA BRANCH, THEVALAKKARA.P.O.,
KOLLAM-690524, REPRESENTED BY ITS BRANCH MANAGER.

7. THE CENTRAL BOARD OF EXCISE AND CUSTOMS,
NORTH BLOCK, RASHTRAPATI BHAWAN, DEFENCE HQ,
NEW DELHI-110011, REPRESENTED BY THE CHAIRMAN.

BY GOVERNMENT PLEADER SMT.K.A.SANGEETHA

BY SRI.JOHN VARGHESE, SC, CB EX

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
30-12-2014, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:-

- EXT.P1 : COPY OF THE ORDER IN ORIGINAL No.17 &18/2014 ST (AC) DTD.28/3/2014 ISSUED BY THE 3rd RESPONDENT TO THE PETITIONER.
- EXT.P2 : COPY OF THE APPEAL FILED BY THE PETITIONER AGAINST ORDER IN ORIGINAL No.17/2014 BEFORE THE 2nd RESPONDENT DTD.16/5/2014 (WITHOUT ANNEXURES).
- EXT.P2(a) : COPY OF THE APPEAL FILED BY THE PETITIONER AGAINST ORDER IN ORIGINAL No.18/2014 BEFORE THE 2nd RESPONDENT DTD.16/5/2014 (WITHOUT ANNEXURES.)
- EXT.P3 : COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2nd RESPONDENT DTD.16/5/2014 ALONG WITH EXT.P2 APPEAL.
- EXT.P3(a) : COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2nd RESPONDENT DTD.16/5/2014 ALONG WITH EXT.P2(a) APPEAL.
- EXT.P4 : COPY OF THE NOTICE DTD.15/12/2014 ISSUED BY THE 4th RESPONDENT.

RESPONDENTS' EXHIBITS:- NIL.

True copy

P.A to Judge

ANIL K.NARENDRA, J.

W.P.(C).No.35568 of 2014

Dated this the 30th day of December, 2014

JUDGMENT

Challenging Ext.P1 order of assessment, the petitioner has filed Exts.P2 & P2(a) appeals accompanied by Exts.P3 & P3(a) stay petitions before the 2nd respondent. Now the grievance of the petitioner is that, during the pendency of Exts.P2 & P2(a) appeals and Exts.P3 & P3(a) stay petitions, by virtue of Ext.P4 notice issued by the 4th respondent the banker of the petitioner is directed to make payment of the alleged service tax, interest and penalty. It was in such circumstances, the petitioner has approached this Court in this Writ Petition.

2. I have heard the arguments of the learned counsel for the petitioner and the learned Standing Counsel for the Central Excise.

Since Exts.P2 & P2(a) appeals and Exts.P3 & P3(a) stay petitions are pending consideration before the 2nd

respondent, this Writ Petition is disposed of directing the 2nd respondent to consider and pass appropriate orders on Exts.P3 & P3(a) stay petitions as expeditiously as possible, at any rate, within a period of two months from the date of receipt of a certified copy of this judgment. It is made clear that, till such time, coercive steps pursuant to Ext.P4 notice shall be kept in abeyance.

ANIL K.NARENDHAN, JUDGE

skj