

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE THE CHIEF JUSTICE MR.ASHOK BHUSHAN
&
THE HONOURABLE MR.JUSTICE A.M.SHAFFIQUE

THURSDAY, THE 1ST DAY OF OCTOBER 2015/9TH ASWINA, 1937

RP.No. 836 of 2015 IN WA.851/2009

AGAINST THE JUDGMENT IN WA 851/2009 DATED 30/07/2015

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REVIEW PETITIONER/APPELLANT/PETITIONER IN WPC :

KARTHIKEYAN T.K.
VISHNU MANA, CMC 29, CHERTHALA P.O.
CHERTHALA, ALAPPUZHA.

BY ADV. SRI.N.R.CHANDRASEKHARAN

RESPONDENTS/RESPONDENTS/RESPONDENTS IN WPC :

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1. THE COMMISSIONER OF CENTRAL EXCISE AND CUSTOMS
OFFICE OF THE CALICUT, COMMISSIONERATE, MANACHIRA
CALICUT-673 604.
 2. THE CUSTOMS, EXCISE AND SERVICE TAX, APPELLATE
TRIBUNAL, SNB, WPC BUILDING, FKCCI COMPLEX, K.G.ROAD
BANGALoor-560 001.
 3. M/S.INDIAN TELIPHONE INDUSTRIES LTD.
PALAKKAD, KERALA STATE-678 007.
 4. DIRECTOR OF CENTRAL BUREAU OF INVESTIGATION
CBI HEAD QUARTERS, R.K.PURAM, NEW DELHI-110 001.

R1 BY SRI.JOHN VARGHESE,SC,CEN.BOARD OF EXCIS
R3 BY SRI.S.SUJIN
R4 BY SRI.P.CHANDRASEKHARA PILLAI, C.B.I.

THIS REVIEW PETITION HAVING COME UP FOR ADMISSION ON
01-10-2015, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

ASHOK BHUSHAN, C.J. & A.M. SHAFFIQUE, J.

R.P. No. 836 of 2015
IN
W.A. No. 851 OF 2009

Dated this the 1st day of October, 2015

O R D E R

Shaffique, J.

This review petition has been filed by the appellant seeking review of the judgment dated 30.07.2015 passed in the writ appeal.

2. The writ petition was filed by the appellant/petitioner seeking to quash Exts.P20 and P32 orders. Ext.P20 order was passed by Customs, Excise & Service Tax Appellate Tribunal (for short 'CESTAT') allowing the appeal and setting aside the final assessment made in respect of the matter and directing the revenue to take appropriate steps to make final assessment in accordance with law. Though the petitioner claimed reward, the same had been rejected in terms of Ext.P32 by stating that the final order by CESTAT has been accepted by the Department and therefore the question of sanction of payment of reward does not arise in this case.

Further by Annexure R1(a), which has been produced in appeal, indicates that the reward committee had gone into the matter in detail and has given sufficient reasons to deny the claim made by the petitioner.

3. We have already come to the conclusion that the petitioner has no locus standi to challenge Ext.P20 order. As far as the claim for reward is concerned, the reward committee had gone into the claim of the petitioner and denied the claim. Under such circumstances it was not open for this Court to sit in judicial review in respect of the matter. Learned Single Judge therefore denied the claim of the petitioner which was upheld by this Court.

In such circumstances we do not think that any of the grounds raised in the review petition warrants review of the judgment. The Review Petition is hence dismissed.

**Ashok Bhushan,
Chief Justice.**

**A.M. Shaffique,
Judge.**