

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 6TH DAY OF JANUARY 2015/16TH POUSHA, 1936

WP(C).No. 117 of 2015 (L)

PETITIONER :

**M/S. ALAKAPURI CONVENTION CENTRE (P) LTD.,
T.C.NO. 09/2009 (2), KOCHAR ROAD, SASTHAMANGALAM,
THIRUVANANTHAPURAM - 695 010.
(REPRESENTED BY ITS DIRECTOR).**

BY ADV. SRI.G.ANANTHANARAYANAN

RESPONDENT(S):

- 1. UNION OF INDIA,
REPRESENTED BY REVENUE SECRETARY,
MINISTRY OF FINANCE, NEW DELHI - 110 001.**
- 2. THE COMMISSIONER OF CENTRAL EXCISE & CUSTOMS (APPEALS),
CR BUILDINGS, I S PRESS ROAD, COCHIN - 682 018.**
- 3. COMMISSIONER OF CENTRAL EXCISE & CUSTOMS,
ICE BHAVAN, PRESS CLUB ROAD, TRIVANDRUM - 695 001.**
- 4. ADDITIONAL COMMISSIONER OF CENTRAL EXCISE & CUSTOMS,
ICE BHAVAN, PRESS CLUB ROAD, TRIVANDRUM - 695 001.**
- 5. SUPERINTENDENT OF CENTRAL EXCISE & CUSTOMS,
ICE BHAVAN, PRESS CLUB ROAD, TRIVANDRUM - 01.**

**R1 TO R5 BY ADV. SRI.TOJAN J.VATHIKULAM,SC,C.B. EXCISE
SRI.THOMAS MATHEW NELLIMOOTTIL,SC,CB EX**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 06-01-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

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WP(C).No. 117 of 2015 (L)

APPENDIX

PETITIONER(S)' EXHIBITS

- EXHIBIT P1: TRUE COPY OF THE PAPER BOOK OF THE APPEAL FILED BY THE PETITIONER IN RESPECT OF ORDER-IN-ORIGINAL NO. 02/2013 ST (ADC) DATED 20/02/2013 BEFORE THE SECOND RESPONDENT.**
- EXHIBIT P2: TRUE COPY OF THE LETTER DATED 17/04/2014, ISSUED BY THE SECOND RESPONDENT TO THE PETITIONER ACKNOWLEDGING THE RECEIPT OF THE APPEAL.**
- EXHIBIT P3: TRUE COPY OF THE LETTER ISSUED BY THE 5TH RESPONDENT DATED 17/12/2014.**
- EXHIBIT P4: TRUE COPY OF THE LETTER DATED 24/12/2014 SUBMITTED BY THE PETITIONER TO THE 5TH RESPONDENT.**
- EXHIBIT P5: TRUE COPY OF THE CIRCULAR NO. 967/01/2013 CX 9 DATED 01/01/2013.**

RESPONDENT(S)' EXHIBITS: NIL

/TRUE COPY/

P.A.TO.JUDGE

sts

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.117 of 2015

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Dated this the 6th day of January, 2015

JUDGMENT

Aggrieved by orders confirming a demand of service tax and penalty, the petitioner had preferred Exts.P1 appeal and stay petition before the 2nd respondent. The grievance of the petitioner in the writ petition is that even before considering the stay petitions, the respondents have chosen to pursue recovery steps for realization of the balance amounts of tax and penalty confirmed against the petitioner.

2. I have heard Sri.G.Ananthanarayanan, the learned counsel for the petitioner and Sri.Tojan.J.Vathikulam, the learned Standing counsel for Central Board of Excise and customs.

3. On a consideration of the facts and circumstances of the case as also the submissions made across the Bar, I dispose the writ petition with a direction to the 2nd respondent to consider and pass orders on the stay petitions, preferred by the petitioner before him, within a period of three months from the date of receipt of a copy of this judgment. The recovery steps, if any, proposed against

the petitioner shall be kept in abeyance till such time as the orders are passed in the stay petition and communicated to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

mns/

