

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 21ST DAY OF JANUARY 2015/1ST MAGHA, 1936

WP(C).No. 2087 of 2015 (I)

PETITIONER:

**SHRI.C.O.JOHNSON,
GLOBAL CONSTRUCTION CO.,
MARUTHAYATH BUILDING,
PALLIMUKKU, KUNDARA, KOLLAM.**

**BY ADVS.SMT.R.CHITRA
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,
IS PRESS ROAD, COCHIN - 682 018.**
- 3. ADDITIONAL COMMISSIONER OF CENTRAL
EXCISE & CUSTOMS, ICE BHAVAN,
PRESS CLUB ROAD, TRIVANDRUM - 695 001.**
- 4. SUPERINTENDENT OF CENTRAL EXCISE & CUSTOMS,
VARINJAN TOWRS, RESIDENCY ROAD, KOLLAM.**

BY SRI.THOMAS MATHEW NELLIMOOTTIL, SC

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 21-01-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

mbr/

WP(C).No. 2087 of 2015 (I)

APPENDIX

PETITIONER(S)' EXHIBITS:

- P1- TRUE COPY OF THE APPEAL WITH CONDONATION OF DELAY PETITION FILED BY THE PETITIONER IN RESPECT OF O- IN O NO. 40 & 41/2014-15 ST (ADC) DATED 29.7.2014 FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT.**
- P2- TRUE COPY OF THE CHALAN DATED 19.1.2015, SHOWING PAYMENT MADE BY THE PETITIONER.**
- P3- TRUE COPY OF THE LETTER ISSUED BY THE 4TH RESPONDENT DATED 19.12.2014.**

RESPONDENT(S)' EXHIBITS:

- NIL

/TRUE COPY/

P.S. TO JUDGE

mbr/

A.K.JAYASANKARAN NAMBIAR, J.

.....

W.P.(C).No.2087 of 2015

.....
Dated this the 21th day of January, 2015

J U D G M E N T

Against an order confirming a demand of service tax, the petitioner has preferred Ext.P1 appeal together with a petition to condone the delay, before the 2nd respondent. It is pointed out that 7.5% of the amount, confirmed against the petitioner by the order of the 3rd respondent, has already been paid pending disposal of the appeal. The apprehension of the petitioner is that even before orders are passed by the 2nd respondent in the appeal, the respondents may proceed with recovery steps for recovery of the balance amount confirmed against him by the orders of the 3rd respondent.

2. Heard Smt.Chitra R., the learned counsel for the petitioner and Sri.Thomas Mathew Nellimmoottil, the learned counsel for the respondents.

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 the following directions:

- i. The 2nd respondent shall consider and pass

orders on the petition for condonation of delay and thereafter, if the delay is condoned, on the appeal itself within a period of three months from the date of receipt of a copy of this judgment, after hearing the petitioner.

ii. Recovery steps, if any, initiated against the petitioner shall not be pursued till such time as the 2nd respondent passes orders as directed above and communicates the same to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

mns/

