

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE K.VINOD CHANDRAN

THURSDAY, THE 22ND DAY OF JANUARY 2015/2ND MAGHA, 1936

WP(C).No. 2263 of 2015 (G)

PETITIONER :

**M/S.DESAI HOMES, "LEKHA"
T.C. NO. IV/2253(1), KURAVANKONAM,
KOWDIAR, THIRUVANANTHAPURAM - 695003,
REPRESENTED BY THE MANAGING PARTNER, V.R. DESAI.**

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

RESPONDENTS :

- 1. UNION OF INDIA, REPRESENTED BY ITS REVENUE SECRETARY,
MINISTRY OF FINANCE, NEW DELHI - 110 004.**
- 2. THE COMMISSIONR OF CENTRAL EXCISE (APPEALS),
CENTRAL REVENUE BILDINGS, I.S. PRESS ROAD, COCHIN - 682018.**
- 3. THE ADDITIONAL COMMISSIONR OF CENTRAL EXCISE,
& CUSTOMS TCN NO. 26/334, ICE BHAVAN, PRESS CLUB ROAD,
THIRUVANANTHAPURAM - 695001.**
- 4. THE JOIN COMMISSIONER OF CENTRAL EXCISE, & CUSTOMS
TCN NO. 26/334, ICE BHAVAN, PRESS CLUB ROAD,
THIRUVANANTHAPURAM - 695001.**
- 5. THE SUPERINTENDENT OF CENTRAL EXCISE AND SERVICE TAX,
GROUP B, 3RD FLOOR, ICE BHAVAN, PRESS CLUB ROAD,
THIRUVANANTHAPURAM - 695001.**

BY SRI.THOMAS MATHEW NELLIMOOTTIL,SC,

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 22-01-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

bp

APPENDIX

PETITIONER'S EXHIBITS :

- P1: COPY OF THE ORDER IN ORIGINAL NO. 21/2011 ST (JC) DT 31/3/2011 ISSUED BY THE R4 TO THE PETITIONER.**
- P2: COPY OF THE APPEAL BO. 119/ST/TVM/2011 FILED BY THE PETITIONER BEFORE THE R2 DT 5/7/2011 (WITHOUT ANNEXURES)**
- P3: COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE R2 DT 5/7/2011 ALONG WITH EXT P2 APPEAL.**
- P4: COPY OF THE NOTICE NO. O.C. NO. 10/2015 DT 2/1/2015 ISSUED BY THE R5 TO THE PETITIONER.**

RESPONDENT'S EXHIBITS : NIL.

//TRUE COPY//

P.A. TO JUDGE

bp

K. VINOD CHANDRAN, J

W.P(C) No. 2263 of 2015

Dated this the 22nd day of January, 2015

J U D G M E N T

Ext.P1 is the assessment order passed against the petitioner for the period January 2009 to September 2009. Against this order, petitioner filed Ext.P2 appeal, which is accompanied by Ext.P3 stay petition before the 2nd respondent. The appeal and the stay petitions are pending before the 2nd respondent. In the meanwhile, it is alleged, coercive proceedings have been threatened. It is in this context, the writ petition has been filed.

2. In the above circumstances, it is directed that the appellate authority, the 2nd respondent herein, shall dispose of Ext.P3 stay application within a period of two months from today and the coercive proceedings be stayed until such orders are passed; which order shall determine the matter thereafter.

3. Petitioner shall produce a copy of this

judgment before the 2nd respondent for compliance.

Writ petition disposed of.

Sd/-
(K. VINOD CHANDRAN, JUDGE)

jma //true copy//

P. A to Judge