

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

MONDAY, THE 9TH DAY OF FEBRUARY 2015/20TH MAGHA, 1936

WP(C).No. 3965 of 2015 (U)

PETITIONER:

**O.M.RAFI,
ORUVIL HOUSE, KUMBIDI,
PALAKKAD DISTRICT, PIN: 679553.**

**BY ADVS.SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON**

RESPONDENT(S):

- 1. THE ADDITIONAL COMMISSIONER,
OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE,
CUSTOMS AND SERVICE TAX,
CALICUT COMMISSIONERATE, C.R.BUILDINGS,
MANANCHIRA, KOZHIKODE -1.**
- 2. COMMISSIONER OF CENTRAL EXCISE,
CUSTOMS AND SERVICE TAXES (APPEALS),
C.R.BUILDINGS, I.S.PRESS ROAD, KOCHI-18.**
- 3. SUPERINTENDENT, CENTRAL EXCISE,
SERVICE TAX RANGE, J.R.J. COMPLEX,
OTTAPPALAM, PALAKKAD - 679101.**

BY SRI.THOMAS MATHEW NELLIMOOTTIL, SC

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 09-02-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

mbr/

APPENDIX

PETITIONER(S)' EXHIBITS:

- EXT. P1: COPY OF ORDER ISSUED BY THE 1ST RESPONDENT
DATED 19.1.2010.
- EXT. P2: COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE
2ND RESPONDENT DATED 8.3.2010.
- EXT. P3: COPY OF STAY PETITION FILED BY THE PETITIONER BEFORE THE
2ND RESPONDENT DATED 8.3.2010.
- EXT. P4: COPY OF ACKNOWLEDGEMENT RECEIVED FROM THE
2ND RESPONDENT DATED 19.3.2010.
- EXT. P5: COPY OF CERTIFICATE ISSUED BY THE SECRETARY ANAKKARA
GRAMA PANCHAYATH, KUMBIDI DATED 3.2.2010.
- EXT. P6: COPY OF CERTIFICATE ISSUED BY THE SECRETARY ANAKKARA
GRAMA PANCHAYATH, KUMBIDI DATED 23.2.2010.
- EXT. P7: COPY OF LETTER ISSUED BY THE 3RD RESPONDENT
DATED 22.1.2015.

RESPONDENT(S)' EXHIBITS: - NIL

/TRUE COPY/

P.A. TO JUDGE

mbr/

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No. 3965 of 2015 (U)

.....
Dated this the 9th day of February, 2015

JUDGMENT

Against Ext.P1 order passed under the Finance Act, 1994, as amended, the petitioner preferred Ext.P2 appeal along with Ext.P3 stay petition before the 2nd respondent. The grievance of the petitioner that even prior to consideration of the stay petition by the 2nd respondent, recovery steps have been taken for recovery of the amounts confirmed against the petitioner by Ext.P1 order.

2. I have heard Sri.Harisankar V.Menon, learned counsel for the petitioner and Sri.Tojan J.Vathikulam, learned Standing counsel for the respondents.

3. On a consideration of the facts and circumstances of the case and the submissions made across the Bar, I direct the 2nd respondent to consider and pass orders on Ext.P2 appeal filed by the petitioner before him, within a period of three months from the date of receipt of a copy of this judgment, after hearing the petitioner. The order to be passed by the 2nd respondent shall contain reasons for the decision arrived at by him.

4. Coercive steps for recovery of any amounts confirmed against the

petitioner by Ext.P1 order shall be kept in abeyance till such time as the 2nd respondent passes orders in the appeal, as directed, and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/09/02/