

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE K.VINOD CHANDRAN

TUESDAY, THE 10TH DAY OF FEBRUARY 2015/21ST MAGHA, 1936

WP(C) .No. 4162 of 2015 (U)

PETITIONER(S) :

THE KERALA STATE FINANCIAL ENTERPRISES LTD.,
AYOOR BRANCH, AYOOR P.O.,
KOLLAM-691 533,
REP. BY THE MANAGING DIRECTOR (IN CHARGE) OF KSFE.

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

RESPONDENT(S) :

1. UNION OF INDIA,
REP. BY ITS REVENUE SECRETARY,
MINISTRY OF FINANCE,
NEW DELHI-110 004.
2. THE COMMISSIONER OF CENTRAL EXCISE (APPEALS),
CENTRAL REVENUE BUILDING, I.S.PRESS ROAD,
COCHIN-682 018.
3. THE ASSISTANT COMMISSIONER OF
CENTRAL EXCISE,CUSTOMS & SERVICE TAX,
KOLLAM DIVISION, VARINJAM TOWERS, RESIDENCY ROAD,
KOLLAM-691 001.
4. THE COMMISSIONER OF CENTRAL EXCISE, CUSTOMS &
SERVICE TAX,
TRIVANDRUM-695 001.
5. THE SUPERINTENDENT OF CENTRAL EXCISE AND SERVICE TAX,
PUNALUR RANGE, KOTTARAKKARA-691 533.

6. FEDERAL BANK LTD. ,
AYUR BRANCH, AMBADI BUILDING, OPP. PETROL PUMP,
AYUR P.O. , AYUR-691 533,
REP. BY ITS BRANCH MANAGER.
7. THE CENTRAL BOARD OF EXCISE AND CUSTOMS ,
NORTH BLOCK, RASHTRAPATI BHAWAN, DEFENCE HQ,
NEW DELHI-110 011.

R1-R5 BY ADV. SRI.TOJAN J.VATHIKULAM, SC, C.B. EXCISE.
BY SRI.THOMAS MATHEW NELLIMOOTIL, SC, CB EXCISE.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 10-02-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

rvs .

APPENDIX

PETITIONER(S) ' EXHIBITS :

EXT P1 : TRUE COPY OF THE ORDER IN ORIGINAL NO.19 & 20/2014 ST (AC) DATED 28-03-2014 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER.

EXT P2 : TRUE COPY OF THE APPEAL NO.62/ST/TVM/2014 FILED BY THE PETITIONER AGAINST ORDER IN ORIGINAL NO.19/2014 BEFORE THE 2ND RESPONDENT DATED 28-04-2014 (WITHOUT ANNEXURES) .

EXT P2 (A) : TRUE COPY OF THE APPEAL NO.63/ST/TVM/2014 FILED BY THE PETITIONER AGAINST ORDER IN ORIGINAL NO.20/2014 BEFORE THE 2ND RESPONDENT DATED 28-04-2014 (WITHOUT ANNEXURES) .

EXT P3 : TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 28-04-2014 ALONG WITH P2 APPEAL.

EXT P3 (A) : TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 28-04-2014 ALONG WITH P2 (A) APPEAL.

EXT P4 : TRUE COPY OF THE NOTICE C.NO.IV/16/67/2014-ST.TECH-PT.1 DATED 13-01-2015 ISSUED BY THE 3RD RESPONDENT.

RESPONDENT(S) ' EXHIBITS :

NIL.

/TRUE COPY/

P.A.TO JUDGE

RVS.

K.VINOD CHANDRAN, J.

W.P.(C) No.4162 of 2015

Dated this the 10th day of February, 2015

JUDGMENT

Ext.P1 is the assessment order passed against the petitioner for the years 2010-11 and 2011-12 onwards against which the petitioner filed Exts.P2 and P2(a) appeals with Exts.P3 and P3(a) stay petitions. During the pendency of the appeals and stay petitions before the 2nd respondent, recovery has been initiated against the petitioner by Ext.P4. It is in this context, the writ petition is filed.

2. In the above circumstances, it is directed that the 2nd respondent shall consider Exts.P3 and P3(a) stay petitions within a period of two months from today and in the meanwhile, further proceedings pursuant to Ext.P4 revenue recovery notice shall be kept in abeyance, until such orders are passed, which orders shall determine the matter thereafter.

Writ petition disposed of.

Sd/-

**K.VINOD CHANDRAN ,
JUDGE.**

rkc.