

**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.4198 of 2015 (Y)**  
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**PETITIONER:**  
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**THE KERALA STATE FINANCIAL ENTERPRISES LTD.  
EAST KALLADA BRANCH,EAST KALLADA,  
KOLLAM - 691 502,REPRESENTED 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**

**RESPONDENTS:**  
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- 1. UNION OF INDIA,  
REPRESENTED 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 - 682018.**
- 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,  
RANGE II,KUNDARA,KOLLAM - 691 001.**
- 6. STATE BANK OF TRAVANCORE,P.B.NO.1,  
KKP MEMORIAL BUILDINGS,MARKET ROAD,  
KOLLAM - 691 502,REPRESENTED BY ITS BRANCH MANAGER.**
- 7. THE CENTRAL BOARD OF EXCISE AND CUSTOMS,  
NORTH BLOCK,RASHTRAPATHI BHAVAN,  
DEFENCE HQ,NEW DELHI - 110011.**

**R1 TO R5 & R7 BY SRI.THOMAS MATHEW NELLIMOOTTIL,SC,C.B. EXCISE  
R6 BY SRI.R.S.KALKURA, SC, SBT**

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WP(C).No.4198 of 2015 (Y)

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

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WP(C).No.4198 of 2015 (Y)

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1:TRUE COPY OF THE ORDER IN ORIGINAL NO.15 & 16/2014 ST(AC)  
DATED 27.3.2014 ISSUED BY THE 3RD RESPONDENT TO THE  
PETITIONER.

EXT.P2:TRUE COPY OF THE APPEAL NO.131/ST/TVM/2014 FILED BY THE  
PETITIONER AGAINST ORDER IN ORIGINAL NO.15/2014 BEFORE THE 2ND  
RESPONDENT DATED 17.7.2014 (WITHOUT ANNEXURES).

EXT.P2(a):TRUE COPY OF HE APPEAL NO.132/ST/TVM/2014 FILED BY THE  
PETITIONER AGAINST ORDER IN ORIGINAL NO.16/2014 BEFORE THE  
2ND RESPONDENT DATED 17.7.2014 (WITHOUT ANNEXURE).

EXT.P3:TRUE COPY OF HTE STAY PETITION FILED BY THE PETITIONER BEFORE  
THE 2ND RESPONDENT DATED 17.7.2014 ALONG WITH EXT.P2 APPEAL.

EXT.P3(a):TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER  
BEFORE THE 2ND RESPONDENT DATED 17.7.2014 ALONG WITH EXT.P2  
(a) APPEAL.

EXT.P4:TRUE COPY OF THE NOTICE C.NO.IV/16/67/2014-ST.TECH-PT.1  
DATED 14.1.2015 ISSUED BY THE 3RD RESPONDENT.

RESPONDENT'S EXHIBITS:

NIL

//TRUE COPY//

P.S. TO JUDGE

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**K.VINOD CHANDRAN, J.**

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**W.P.(C) No.4198 of 2015**  
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**Dated this the 10<sup>th</sup> day of February, 2015**

**JUDGMENT**

Ext.P1 is the assessment order passed against the petitioner for the years 2007-08 to 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 2<sup>nd</sup> 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 2<sup>nd</sup> 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 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.