

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE K.VINOD CHANDRAN

WEDNESDAY, THE 25TH DAY OF FEBRUARY 2015/6TH PHALGUNA, 1936

WP(C).No.6001 of 2015 (A)

PETITIONER:

**M/S.REFLECTIONS ADVERTISING AND MARKETING (P) LTD.
F7,ALTHARA JUNCTION,VELLAYAMBALAM,
THIRUVANANTHAPURAM-695010,
REPRESENTED BY ITS DIRECTOR,
PRIYAN CHACKO OOMMAN.**

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

RESPONDENTS:

- 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 JOINT COMMISSIONER OF CENTRAL EXCISE,
ICE BHAVAN,PRESS CLUB ROAD,
THIRUVANANTHAPURAM-695001.**
- 4. THE SUPERINTENDENT OF CENTRAL EXCISE,
SERVICE TAX 'C' GROUP,ICE BHAVAN,
PRESS CLUB ROAD,THIRUVANANTHAPURAM-695001.**

R1-R4 BY SRI.THOMAS MATHEW NELLIMOOTTIL,SC,CB EXCISE

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 25-02-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

WP(C).No.6001 of 2015 (A)

APPENDIX

PETITIONER'S EXHIBITS:

**EXHIBIT P1:TRUE COPY OF THE ORDER-IN-ORIGINAL NO.31/2011-ST (JC)
DATED 10.5.2011 PASSED BY THE 3RD RESPONDENT.**

**EXHIBIT P2:TRUE COPY OF THE APPEAL DATED 23.1.2012 FILED BY THE
PETITIONER BEFORE THE 2ND RESPONDENT (WITHOUT
ANNEXURES).**

**EXHIBIT P3:TRUE COPY OF THE PETITION FOR WAIVER AND STAY
DATED 23.1.2012 BY THE FILED THE PETITIONER BEFORE THE 2ND
RESPONDENT.**

**EXHIBIT P4:TRUE COPY OF THE LETTER O.C.NO.10/2015 DATED 13.1.2015
ISSUED TO THE PETITIONER BY THE 4TH RESPONDENT.**

**EXHIBIT P5:TRUE COPY OF THE REPLY DATED 19.1.2015 FILED BY THE
PETITIONER BEFORE THE 4TH RESPONDENT.**

**EXHIBIT P6:TRUE COPY OF THE COMMUNICATION DATED 19.2.2015 ISSUED TO
THE PETITIONER BY THE 4TH RESPONDENT.**

RESPONDENT'S EXHIBITS:

NIL

//TRUE COPY//

P.S. TO JUDGE

pk

K.VINOD CHANDRAN, J

W.P.(C).No. 6001 of 2015

Dated 25th February, 2015

JUDGMENT

The petitioner is aggrieved with the demand towards service tax, raised as per Ext.P1, along with interest and penalty. It is submitted that an appeal filed at Ext.P2 is pending with a stay application at Ext.P3 which is not yet considered. During the pendency of appeal and stay petition before the 2nd respondent, Exts.P4 and P6 recovery notices have been issued. It is in this context, the writ petition has been filed.

2. In the above circumstances, it is directed that, on the petitioner remits 10% of the service tax due within a period of one month from today, the Appellate Authority, the 2nd respondent herein, shall take up Ext.P3 stay petition and consider the same within a month

thereafter, and the petitioner's demand shall be subject to any orders passed by the Appellate Authority. The recovery shall now be kept in abeyance and if the deposit of 10% in one month is satisfied, further recovery shall be governed by the interim or final orders passed by the Appellate Authority; whichever is earlier.

Writ petition disposed of.

Sd/-

K.VINOD CHANDRAN
Judge

Mrcs

//True Copy//