

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE K.VINOD CHANDRAN

MONDAY, THE 2ND DAY OF MARCH 2015/11TH PHALGUNA, 1936

WP(C).No. 6149 of 2015 (P)

PETITIONER(S) :

**M/S.SOUTHERN REFINERIES LTD.,
P.B.NO.1203, T.C.NO.3/1557(4), 1ST FLOOR,
M.G.COLLEGE HOSTEL ROAD, TRIVANDRUM- 695 004,
REPRESENTED BY ITS GROUP MANAGER (FINANCE & MIS), SREEKUMAR.**

**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,
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- 682 018.**
- 3. THE ASSISTANT COMMISSIONER OF CENTRAL EXCISE
& CUSTOMS TCN NO.26/334, ICE BHAVAN, PRESS CLUB ROAD,
THIRUVANANTHAPURAM- 695 001.**
- 4. THE JOINT COMMISSIONER OF CENTRAL EXCISE
CUSTOMS & SERVICE TAX, P.B.NO.13, ICE BHAVAN,
PRESS CLUB ROAD, THIRUVANANTHAPURAM- 695 001.**
- 5. THE SUPERINTENDENT OF CENTRAL EXCISE
SERVICE TAX 'E' GROUP, ICE BHAVAN, PRESS CLUB ROAD,
THIRUVANANTHAPURAM- 695 001.**

BY ADV. SRI.THOMAS MATHEW NELLIMOOTTIL, S.C

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 02-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Msd.

APPENDIX

PETITIONER(S)' EXHIBITS

- EXT.P1:** TRUE COPY OF THE ORDER IN ORIGINAL NO.56/2011 ST(JC) DATED 04-08-2011 ISSUED BY THE 4TH RESPONDENT TO THE PETITIONER.
- EXT.P1(A):** TRUE COPY OF THE ORDER IN ORIGINAL NO.47/2012-ST(AC) DATED 05-10-2012 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER.
- EXT.P2:** TRUE COPY OF THE APPEAL NO.172/ST/TVM/2011 FILED BY THE PETITIONER AGAINST ORDER IN ORIGINAL NO.56/2011-ST(JC) DATED 04.08.2011 BEFORE THE 2ND RESPONDENT DATED 22.11.2011 (WITHOUT ANNEXURES).
- EXT.P2(A):** TRUE COPY OF THE APPEAL NO.102/ST/TVM/2012 FILED BY THE PETITIONER AGAINST ORDER IN ORIGINAL NO.47/2012-ST(AC) DATED 05-10-2012 BEFORE THE 2ND RESPONDENT DATED 18-11-2012 (WITHOUT ANNEXURES).
- EXT.P3:** TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 22-11-2011 ALONG WITH EXT.P2 APPEAL.
- EXT.P3(A):** TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 18-11-2012 ALONG WITH EXT.P2(A) APPEAL.
- EXT.P4:** TRUE COPY OF THE NOTICE NO.O.C.NO.72/2014 DATED 04-12-2014 ISSUED BY THE 5TH RESPONDENT TO THE PETITIONER.
- EXT.P5:** TRUE COPY OF THE REPLY NOTICE NO.SRL/F/2014/009 DATED 18-12-2014 ISSUED BY THE PETITIONER TO THE 5TH RESPONDENT.
- EXT.P6:** TRUE COPY OF THE NOTICE OC NO.56/2015 DATED 12-02-2015 ISSUED BY THE 5TH RESPONDENT TO THE PETITIONER.

RESPONDENT(S)' EXHIBITS

NIL

//TRUE COPY//

P.S.TO JUDGE.

K. Vinod Chandran, J.

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W.P.(C)No.6149 of 2015

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Dated this the 2nd day of March, 2015.

JUDGMENT

1. Exts.P1 and P1(a) are the assessment orders passed against the petitioner for the year 2011-12. Against these orders, petitioner filed Exts.P2 to P2(a) appeals, which are accompanied by Exts.P3 and P3 (a) stay petitions before the 2nd respondent. Appeals and stay petitions are pending before the 2nd respondent. In the meanwhile, coercive proceedings have been initiated. 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 Exts.P3 and P3(a) stay applications, within a period of one month from today and coercive proceedings be stayed, until such orders are passed, which order shall determine the matter thereafter.

Writ petition is disposed off.

K. Vinod Chandran, Judge.