

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 26TH DAY OF FEBRUARY 2015/7TH PHALGUNA, 1936

WP(C).No. 6162 of 2015 (U)

PETITIONER(S):

**KERALA STATE EX-SERVICE LEAGUE
THIRUVANANTHAPURAM DISTRICT COMMITTEE
VIMUKTHA BHADA BHAVAN, KUNNUKUZHY
THIRUVANANTHAPURAM 695 037
REPRESENTED BY ITS SECRETARY, BHUVANACHANDRAN NAIR.P**

**BY ADVS.DR.K.P.PRADEEP
SRI.K..N.VIKRAMADITHYAN PILLAI
SRI.T.T.BIJU
SRI.K.P.KESAVAN NAIR
SMT.T.THASMI**

RESPONDENT(S):

- 1. UNION OF INDIA
REPRESENTED BY ITS MINISTRY OF FINANCE, SOUTH BLOCK
NEW DELHI 110 001.**
- 2. THE ADDITIONAL COMMISSIONER(SERVICE TAX)
OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE
CUSTOMS & SERVICE TAX, ICE BHAVAN, PRESS CLUB ROAD
THIRUVANANTHAPURAM 695 001.**
- 3. THE ASSISTANT COMMISSIONER OF CENTRAL EXCISE
CUSTOMS & SERVICE TAX, ICE BHAVAN, PRESS CLUB ROAD
THIRUVANANTHAPURAM 695 001**
- 4. THE COMMISSIONER OF CENTRAL EXCISE (APPEALS)
IS PRESS ROAD, KOCHI 682 018.**
- 5. THE SUPERINTENDENT
CENTRAL EXCISE, CUSTOMS & SERVICE TAX
SERVICE TAX C GROUP, ICE BHAVAN, PRESS CLUB ROAD
THIRUVANANTHAPURAM 695 001**

R1-4 BY SRI.THOMAS MATHEW NELLIMOOTTIL,SC,CB EX

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 26-02-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER(S)' EXHIBITS

EXHIBIT P1: COPY OF THE ORDER IN ORIGINAL NO. 90/2009-ST (AC) DATED 09/11/2009 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER

EXHIBIT P1(A): COPY OF THE ORDER IN ORIGINAL NO. 25/2013-ST (ADC) DATED 27/6/2013 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER

EXHIBIT P2: COPY OF THE MEMORANDUM OF APPEAL DATED 10/12/2009 FILED AGAINST EXT.P1 ORDER BEFORE THE 4TH RESPONDENT BY THE PETITIONER

EXHIBIT P2(A): COPY OF THE MEMORANDUM OF APPEAL DATED 23/9/2009 FILED AGAINST EXT.P1 ORDER BEFORE THE 4TH RESPONDENT BY THE PETITIONER

EXHIBIT P3 : COPY OF THE STAY APPLICATION DATED 10-12-2009 IN RELATION TO EXT.P1, FILED ALONG WITH EXT.P2 APPEAL BEFORE THE 4TH RESPONDENT

EXHIBIT P3(A): COPY OF THE STAY APPLICATION DATED 23/9/2013 IN RELATION TO EXT.P1(A), FILED ALONG WITH EXT.P2(A) APPEAL BEFORE THE 4TH RESPONDENT

EXHIBIT P4 : COPY OF THE DEMAND NOTICE NO. OC NO. 784/2014 DATED 29/12/2014 ISSUED BY THE 5TH RESPONDENT TO THE PETITIONER

EXHIBIT P5 : COPY OF THE REPLY NO. KESL/TVC/DIST/SERVICE TAX /01/2015 DATED 22/1/2015 SUBMITTED BY THE PETITIONER TO THE 5TH RESPONDENT

EXHIBIT P6: COPY OF THE NOTICE NO., OC NO. 93/2015 DATED 19/2/2015 ISSUED BY THE 5TH RESPONDENT TO THE PETITIONER

RESPONDENT(S)' EXHIBITS: NIL

/TRUE COPY/

P.A. TO JUDGE

STK

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.6162 OF 2015 (U)

Dated this the 26th day of February, 2015

J U D G M E N T

Against Exts.P1 and P1(a) orders in original, the petitioner has preferred Exts.P2 and P2(a) appeals and Exts.P3 and P3(a) stay petitions before the 4th respondent. In the writ petition, the petitioner is aggrieved by the recovery steps initiated by the respondents for recovery of the amounts confirmed against the petitioner by Exts.P1 and P1(a) orders.

2. Heard Sri.K.P.Pradeep, the learned counsel appearing for the petitioner as also Sri.Thomas Mathew Nellimoottil, the learned Standing counsel appearing for the respondents.

3. On a consideration of the facts and circumstances of the case as also the submissions made across the Bar, I dispose the writ petition with the following directions:

1. The 4th respondent shall consider and pass orders on Exts.P2 and P2(a) appeals within a period of two months from the date of receipt of a copy of this

judgment, after hearing the petitioner.

2.Recovery steps for recovery of amounts confirmed against the petitioner by Exts.P1 and P1(a) orders, shall be kept in abeyance till orders are passed by the 4th respondent as directed above and communicated to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp

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