

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. 6178 of 2015 (V)

PETITIONER:

**M/S. AIR TRAVEL ENTERPRISES INDIA LTD
NEW CORPORATION BUILDING, PALAYAM.
TRIVANDRUM - 695 033.
[REPRESENTED BY ITS DEPUTY MANAGER - ACCOUNTS]**

**BY ADVS.SMT.R.CHITRA
SRI.B.RAVINDRAN NAIR**

RESPONDENTS:

- 1. UNION OF INDIA, REPRESENTED BY REVENUE SECRETARY,
MINISTRY OF FINANCE, NEW DELHI - 110 001.**
- 2. THE COMMISSIONER OF CENTRAL EXCISE & CUSTOMES (APPEALS),
CR BYUILDINGS, I.S. PRESS ROAD, COCHIN - 682 018.**
- 3. COMMISSIONER OF CENTRAL EXCISE & CUSTOMS,
ICE BHAVAN, PRESS CLUB ROAD,
TRIVANDRUM - 695 001.**
- 4. JOINT COMMISSIONER OF CENTRAL EXCISE & CUSTOMS,
ICE BHAVAN, PRESS CLUB ROAD,
TRIVANDRUM - 695 001.**
- 5. ADDITIONAL COMMISSIONER OF CENTRAL EXCISE & CUSTOMS,
ICE BHAVAN, PRESS CLUB ROAD, TRIVANDRUM - 695 001.**
- 6. SUPERINTENDENT OF CENTRAL EXCISE & CUSTOMS,
SERVICE TAX GROUP A, ICE BHAVAN,
PRESS CLUB ROAD, TRIVANDRUM - 01**

**BY SRI. RANJIT J. KOSHY SC
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 : TRUE COPY OF THE APPEAL AND STAY PETITION FILED BY THE PETITIONER IN RESPECT OF ORDER IN ORIGINAL NO.44/2009 ST (JC) DT.29.10.2009 BEFORE THE SECOND RESPONDENT**
- EXHIBIT P2 : TRUE COPY OF THE APPEAL AND STAY PETITION FILED BY THE PETITIONER IN RESPECT OF ORDER-IN-ORIGINAL NO.13 & 14/2013 ST (ADC) DT.19.06.2013 BEFORE THE SECOND RESPONDENT**
- EXHIBIT P3 : TRUE COPY OF THE LETTER DATED 11.11.2014 ISSUED BY THE SECOND RESPONDENT TO THE PETITIONER**
- EXHIBIT P4 : TRUE COPY OF THE LETTER DATED 28.08.2014 ISSUED BY THE SECOND RESPONDENT TO THE PETITIONER**
- EXHIBIT P5 : TRUE COPY OF THE LETTER ISSUED BY THE 5TH RESPONDENT DATED 16.02.2015 TO THE PETITIONER**
- EXHIBIT P6 : TRUE COPY OF THE JUDGMENT DELIVERED BY THE HON'BLE HIGH OUCR OF KERALA IN W.P.(C) 3163 OF 2015(U)**

RESPONDENT'S EXHIBITS

NIL

//TRUE COPY//

P.A. TO JUDGE

JJJ

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO. 6178 OF 2015 ()

Dated this the 26th day of February, 2015

J U D G M E N T

Against the orders confirming demands of service tax on the petitioner, the petitioner has preferred Exts.P1 and P2 appeals before the 2nd respondent along with stay petitions. The grievance of the petitioner in the writ petition is that even before passing orders in the stay petitions, recovery steps are sought to be initiated against the petitioner for recovery of the amounts confirmed against him by the orders, against which Exts.P1 and P2 appeals were filed.

2. Heard Sri.G.Ananthanarayan, the learned counsel appearing on behalf of the petitioner and also Sri.Rajit J. Koshy, the learned Standing Counsel appearing on behalf of the respondent.

4. On a consideration of the facts and circumstances of the case and submissions made across the bar, I dispose the writ petition with the following directions:-

- (i) There will be a direction to the 2nd respondent to pass final orders on Exts.P1 and P2 appeals within a period of one month from

the date of receipt of a copy of this judgment.

(ii) It is made clear that pending passing of final orders on Exts.P1 and P2 appeals and communicating the same to the petitioner, the 2nd respondent shall ensure that no recovery or coercive steps are initiated or continued against the petitioner, for realisation of the amounts due under the orders against which Exts.P1 and P2 appeals are filed.

Sd/-

A.K.JAYASANKARAN NAMBIAR
JUDGE