

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 10TH DAY OF MARCH 2015/19TH PHALGUNA, 1936

WP(C).No. 7511 of 2015 (L)

PETITIONER(S) :

M/S. AMRITA ENTERPRISES (PVT) LTD.,
TC NO.15/1069, GANDHI NAGAR, VAZHITHACAUD,
THIRUVANANTHAPURAM-695 014,
REPRESENTED BY ITS GENERAL MANAGER (HR AND ADMIN)
HARIKUMAR M.G.

BY ADVS.SRI.K.MANOJ CHANDRAN
SRI.P.R.AJITHKUMAR.

RESPONDENT(S) :

1. THE ASSISTANT COMMISSIONER,
OFFICE OF THE ASSISTANT COMMISSIONER,
SERVICE TAX DIVISION, ICE BHAVAN, STATUE,
THIRUVANANTHAPURAM-695 001.
2. THE COMMISSIONER OF CENTRAL EXCISE (APPEALS),
ERNAKULAM-682 018.
3. THE SUPERINTENDENT OF CENTRAL EXCISE,
DEPARTMENT OF REVENUE, SERVICE TAX C GROUP,
I.C.E.BHAVAN, THIRUVANANTHAPURAM-695 001.

BY SRI.THOMAS MATHEW NELLIMOOTTIL, SC, CB EXCISE.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 10-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

rvs.

APPENDIX

PETITIONER(S) ' EXHIBITS :

EXT.P1. TRUE COPY OF THE ORIGINAL NO.43/2012 ST(AC) DATED
17/9/2012.

EXT.P2. TRUE COPY OF THE APPEAL MEMORANDUM DATED 5/11/2012.

EXT.P3. TRUE COPY OF THE PETITION DATED 5/11/2012.

EXT.P4. TRUE COPY OF THE NOTICE ISSUED BY THE 3RD RESPONDENT
DATED 7/1/2015.

EXT.P4(A). TRUE COPY OF THE NOTICE ISSUED BY THE 3RD RESPONDENT
DATED 19/2/2015.

RESPONDENT(S) ' EXHIBITS :

NIL.

/TRUE COPY/

P.A.TO JUDGE

RVS.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 7511 of 2015

Dated this the 10th day of March, 2015

JUDGMENT

The petitioner is an assessee under the Kerala Value Added Tax Act, 2003. Against Ext.P1 order confirming a demand of service tax and penalty, the petitioner preferred Ext.P2 appeal before the 2nd respondent. Along with the appeal, the petitioner had also preferred Ext.P3 stay petition. It is the case of the petitioner that even prior to consider the stay petition, recovery steps are sought to be pursued for recovery of the amounts confirmed by Ext.P1 order.

2. Heard Sri.K.Manoj Chandran, the learned counsel for the petitioner and Sri.Thomas Mathew Nellimoottil, the learned Standing Counsel 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:

- (i) The 2nd respondent is directed to consider and pass orders on Ext.P3 stay petition within a period of two months from the date of receipt of a copy of this judgment, after hearing the petitioner.

- (ii) Recovery steps for recovery of amounts confirmed against the petitioner by Ext.P1 penalty order shall be kept in abeyance till orders are passed by the 2nd respondent as directed above and communicated to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

das