

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE K.VINOD CHANDRAN

TUESDAY, THE 17TH DAY OF MARCH 2015/26TH PHALGUNA, 1936

WP(C).No.7530 of 2015 (M)

PETITIONER:

**M/S.SREE GOKULAM FOODS & BEVERAGES PVT.LTD,
KONNAKUZH P.O.,ATHIRAPALLY VIA,CHALAKKUDY,
THRISSUR DISTRICT-680 721,
REPRESENTED BY ITS MANAGER BINU JOSEPH.**

**BY ADVS.SRI.M.GOPIKRISHNAN NAMBIAR
SRI.P.GOPINATH
SRI.P.BENNY THOMAS
SRI.K.JOHN MATHAI
SRI.JOSON MANAVALAN
SRI.KURRYAN 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-682 018.**
- 3. THE ADDITIONAL COMMISSIONER OF CENTRAL EXCISE,
C.R.BUILDINGS,MANANCHIRA,CALICUT-673 001.**
- 4. THE SUPERINTENDENT OF CENTRAL EXCISE,
SERVICE TAX,CHALAKUDY RANGE,IRIMPAN'S BUILDING,
HOUSING BOARD COLONY,CHALAKUDY-680 307.**

**R1-R4 BY SRI.TOJAN J.VATHIKULAM,SC,C.B.EXCISE
BY SRI.THOMAS MATHEW NELLIMOOTTIL,SC,CB EXCISE**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 17-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

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WP(C).No.7530 of 2015 (M)

APPENDIX

PETITIONER'S EXHIBITS

**EXT.P1:TRUE COPY OF THE ORDER -IN-ORIGINAL NO.8/2013-CE DATED 26/7/2013
PASSED BY THE 3RD RESPONDENT.**

**EXT.P2:TRUE COPY OF THE APPEAL DATED 26/9/2013 (WITHOUT ANNEXURES),
FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.**

**EXT.P3:TRUE COPY OF THE STAY ORDER DATED 26/9/2013 FILED BY THE
PETITIONER BEFORE THE 2ND RESPONDENT.**

**EXT.P4:TRUE COPY OF THE LETTER O.C.NO.70/2015 DATED 24/2/2015 ISSUED
TO THE PETITIONER BY THE 4TH RESPONENT.**

**EXT.P5:TRUE COPY OF THE REQUEST DATED 4/3/2015 FILED BY THE
PETITIONER BEFORE THE 2ND RESPONDENT.**

RESPONDENT'S EXHIBITS: **NIL**

//TRUE COPY//

P.S. TO JUDGE

pk

K.VINOD CHANDRAN, J

W.P.(C).No. 7530 of 2015

Dated 17th March, 2015

JUDGMENT

The petitioner is aggrieved with the demand 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, Ext.P4 recovery notice has 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 remitting 10% of the entire demand within a period of one month from today, the Appellate Authority, the 2nd respondent herein, shall take up the appeal itself and consider the same expeditiously. The recovery shall be kept in abeyance, if the

deposit of 10% within one month is satisfied and further recovery shall be governed by the final orders passed by the Appellate Authority.

Writ petition disposed of.

Sd/-

K.VINOD CHANDRAN
Judge

Mrcs

//True Copy//