

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 11TH DAY OF MARCH 2015/20TH PHALGUNA, 1936

WP(C).No. 7633 of 2015 (D)

PETITIONER :

**M/S.AMRITA ENTERPRISES (PVT) LTD.,
T.C. NO.15/1069, GANDHI NAGAR
VAZHUTHACAUD, THIRUVANANTHAPURAM-695 014
REPRESENTED BY ITS GENERAL MANAGER (HR & ADMN.)
HARIKUMAR M.G.**

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

RESPONDENT(S) :

- 1. THE ADDITIONAL COMMISSIONER
OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE
CUSTOMS & SERVICE TAX, THIRUVANANTHAPURAM - 695001.**
- 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 - 695001**

**R1 TO R3 BY ADVS. SRI.THOMAS MATHEW NELLIMOOTTIL, SC
SRI.RANJITH JACOB KOSHY, SC**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 11-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Mn

...2/-

WP(C).No. 7633 of 2015 (D)

APPENDIX

PETITIONERS' EXHIBITS :

- EXT.P1 - TRUE COPY OF THE ORDER IN ORIGINAL NO.40/2013 ST(ADC) DATED 17-12-2013.**
- EXT.P2 - TRUE COPY OF THE APPEAL MEMORANDUM DT.10-3-14.**
- EXT.P3 TRUE COPY OF THE DELAY PETITION DATED 10-3-2014.**
- EXT.P4 - TRUE COPY OF THE PETITION DATED 10-3-2014.**
- EXT.P5 - TRUE COPY OF THE NOTICE ISSUED BY THE 3RD RESPNDENT DATED 7-1-2015.**
- EXT.P5(a) - TRUE COPY OF THE NOTICE ISSUED BY THE 3RD RESPONDENT DATED 19-2-2015.**

RESPONDENT(S)' EXHIBITS : NIL

//TRUE COPY//

P.S. TO JUDGE

Mn

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.7633 OF 2015 (D)

Dated this the 11th day of March, 2015

J U D G M E N T

Against Ext.P1 order confirming a levy of service tax and penalty on the petitioner, the petitioner has preferred Ext.P2 appeal, Ext.P3 petition for condonation of delay and Ext.P4 stay petition before the 2nd respondent. It is the case of the petitioner that even prior to considering the stay petition, recovery steps are sought to be pursued through Exts.P5 and P5(a) revenue recovery notices for recovery of the amounts confirmed by Ext.P1 order.

2. I have heard the learned counsel appearing for the petitioner and also the learned Government Pleader 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 2nd respondent shall consider and pass orders on Ext.P3 petition for condonation of delay and Ext.P4

stay petition 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 petitioner by Ext.P1 order shall be kept in abeyance till orders are passed by the 2nd respondent as directed above, and communicated to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp