

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 31ST DAY OF MARCH 2015/10TH CHAITHRA, 1937

WP(C).No. 10537 of 2015 (N)

PETITIONER(S):

**THE RAMAPURAM REGIONAL SERVICE CO-OPERATIVE
BANK LIMITED NO.4111, RAMAPURAM, RAMAPURAM BAZAR.P.O.,
KOTTAYAM DISTRICT, REPRESENTED BY ITS SECRETARY.**

BY ADV. SRI.O.D.SIVADAS

RESPONDENT(S):

**1.THE JOINT COMMISSIONER, OFFICE OF THE
COMMISSIONER OF CENTRAL EXCISE, CUSTOMS SERVICE TAX,
OFFICE, I.S.PRESS ROAD, COCHIN 682 018.**

**2.THE COMMISSIONER (APPEALS), OFFICE OF
THE COMMISSIONER OF CUSTOMS, CENTRAL EXCISE & SERVICE
TAX (APPEALS), C.R.BUILDINGS, I.S.PRESS ROAD, KOCHI - 682018.**

**R. BY ADV. SRI.JOHN VARGHESE,SC,CEN.BOARD OF EXCISE
R BY SRI.THOMAS MATHEW NELLIMOOTTIL,SC,CB EXCISE**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
31-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1: COPY OF ORDER DATED 23.12.2014.

EXT.P2: COPY OF THE APPEAL DATED 20.2.2015 FOR THE PERIOD 1.4.2006 TO 31.3.2012.

EXT.P3: COPY OF THE APPEAL DATED 20.2.2015 FOR THE PERIOD 1.4.2012 TO 30.6.201.

EXT.P4: COPY OF THE STAY PETITION DATED 20.2.2015.

EXT.P5: COPY OF THE STAY PETITION DATED 20.2.2015.

RESPONDENTS EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.10537 OF 2015 (N)

Dated this the 31st day of March, 2015

J U D G M E N T

Against Ext.P1 order-in-original under the Central Excise Act, the petitioner had preferred Exts.P2 and P3 appeals together with Exts.P4 and P5 stay petitions before the 2nd respondent. It is the case of the petitioner that, even prior to considering the stay petitions, recovery steps are taken by the respondents for recovery of the amounts confirmed against the petitioner by Ext.P1 order-in-original.

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. Inasmuch as this Court has taken a view that appeals to be filed, against orders passed in respect of

show cause notices issued prior to 16.8.2014, the date of the amendment to the Finance Act, 1994, requiring pre-deposit of amounts as a condition for maintaining the appeals, will not be affected by the said amendment, there will be a direction to the 2nd respondent to consider and pass orders on Exts.P4 and P5 stay petitions 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 pursuant to Ext.P1 order-in-original 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