

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

MONDAY, THE 29TH DAY OF JUNE 2015/8TH ASHADHA, 1937

WP(C).No. 19441 of 2015 (E)

PETITIONER :

**KERALA STATE ROAD TRANSPORT CORPORATION
TRANSPORT BHAVAN, FORT, THIRUVANANTHAPURAM
REPRESENTED BY ZONAL OFFICER, ERNAKULAM.**

BY ADV. SRI.P.C.CHACKO(PARATHANAM)

RESPONDENTS :

- 1. STATE OF KERALA
REPRESENTED BY CHIEF SECRETARY,
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM-695 001.**
- 2. THE ASSISTANT COMMISSIONER (ASSESSMENT)
COMMERCIAL TAXES, SPECIAL CIRCLE,
THIRUVANANTHAPURAM-695 001.**
- 3. THE DEPUTY COMMISSIONER (APPEALS)
COMMERCIAL TAXES, THIRUVANANTHAPURAM-695 001.**
- 4. THE INSPECTING ASSISTANT COMMISSIONER
DEPARTMENT OF COMMERCIAL TAXES
THIRUVANANTHAPURAM AND AUTHORISED
OFFICER UNDER RR ACT PIN-695 001.**
- 5. THE COMMISSIONER OF CENTRAL EXCISE AND CUSTOM
(SERVICE TAX), THIRUVANANTHAPURAM-695 001.**

**R1 TO R4 BY GOVERNMENT PLEADER SMT. SHOBA ANNAMMA EPPEN
R5 BY ADV. SRI.THOMAS MATHEW NELLIMOOTTIL,SC,**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 29-06-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

bp

APPENDIX

PETITIONER(S)' EXHIBITS

- P1 : COPY OF THE LICENSE DEED EXECUTED ON 4.10.2006 BY THE PETITIONER.
- P2 : COPY OF THE RELEVANT PORTION OF THE SERVICE TAX PAID DURING THE PERIOD OF 2008, 2009, 2010 AND 2011.
- P3 : COPY OF THE NOTICE DATED NIL ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER.
- P4 : COPY OF THE NOTICE DTD.27.12.2014 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER.
- P5 : COPY OF THE OBJECTION DTD.27.1.2015 SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.
- P6 : COPY OF THE ORDER DTD.31.1.2015 ISSUED BY THE 2ND RESPONDENT.
- P7 : COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT DTD.20.3.2015.
- P8 : COPY OF THE ORDER DTD.20.4.2015 PASSED BY THE 3RD RESPONDENT.
- P9 : COPY OF THE REVENUE RECOVERY NOTICE ISSUED BY THE 3RD RESPONDENT DTD.16.4.2015.
- P10: COPY OF THE ORDER DTD.24.1.2015 ISSUED BY SECRETARY, DEPARTMENT OF TRANSPORT, GOVERNMENT OF KERALA.

RESPONDENT(S)' EXHIBITS : NIL.

//TRUE COPY//

P.A. TO JUDGE

bp

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.19441 of 2015

Dated this the 29th day of June, 2015

JUDGMENT

The writ petition is filed by the Kerala State Road Transport Corporation aggrieved by the imposition of conditions in the stay application pending the appeal.

Having regard to the facts and circumstances, I am of the view, the appeal itself to be disposed of within three months. Accordingly, this writ petition is disposed of with the following directions:

1. The Appellate Authority shall dispose the appeal within three months after issuing notice to the petitioner.
2. Till the disposal of the appeal, there shall be an absolute stay against recovery.
3. Accordingly, the impugned orders are modified to the extent of imposition of conditions.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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