

**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT:**

**THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE**

**MONDAY, THE 6TH DAY OF JULY 2015/15TH ASHADHA, 1937**

**WP(C).No. 20276 of 2015 (H)**  
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**PETITIONER :**  
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**M/S.INDUS TOWERS LIMITED.,  
8TH FLOOR, VANKARATH TOWERS,  
NEAR PALARIVATTOM BYE-PASS, COCHIN-682 025,  
REPRESENTED BY ITS AUTHORIZED SIGNATORY,  
MR.BONIFACE JAMES.**

**BY ADVS.SRI.A.KUMAR  
SRI.P.J.ANILKUMAR  
SMT.G.MINI  
SRI.P.S.SREE PRASAD**

**RESPONDENT(S):**  
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- 1. ENQUIRY OFFICER,  
OFFICE OF THE DEPUTY COMMISSIONER (INT)  
DEPARTMENT OF COMMERCIAL TAXES,  
ERNAKULAM-682 015**
- 2. DEPUTY COMMISSIONER (APPEALS),  
DEPARTMENT OF COMMERCIAL TAXES,  
ERNAKULAM-682 015**
- 3. MANAGER, HDFC BANK LTD., 1ST FLOOR, SL PLAZA,  
PALARIVATTOM, COCHIN-682 025**

**R1 & R2 BY SR GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPEN  
R3 BY SRI.T.RAJESH, SC, HDFC BANK LTD.**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION  
ON 06-07-2015, THE COURT ON THE SAME DAY DELIVERED THE  
FOLLOWING:**

**sts**

**WP(C).NO.20276/2015**

**APPENDIX**

**PETITIONER'S EXHIBITS:**

- P1 COPY OF THE BANK GUARANTEE DATED 13/8/2014**
- P2 COPY OF THE ORDER DATED 20/05/2015**
- P3 COPY OF THE MEMORANDUM OF APPEAL DATED 1/7/2015.**

**RESPONDENT'S EXHIBITS: NIL**

**/TRUE COPY/**

**P.A.TO JUDGE**

**sts**

**A.MUHAMED MUSTAQUE, J.**

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W.P.(C) No.20276 of 2015  
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Dated this the 6<sup>th</sup> day of July, 2015

**J U D G M E N T**

The petitioner furnished Bank Guarantee on pending proceedings under Section 47(6) of the KVAT Act. The petitioner has approached this Court apprehending invocation of the Bank Guarantee on culmination of the proceedings. The petitioner has preferred Ext.P3 appeal before the 2<sup>nd</sup> respondent.

In that view of the matter, this writ petition is disposed of with the following directions :

Ext.P3 appeal filed by the petitioner shall be considered by the 2<sup>nd</sup> respondent within a period of three months from the date of receipt of a copy of this judgment. Till the disposal of the appeal, the Bank Guarantee shall not be invoked, if the same is already not encashed. If the Bank Guarantee expires during pendency of the appeal, necessarily the petitioner shall renew the Bank Guarantee and furnish the details before the 1<sup>st</sup> respondent.

Sd/-

**A.MUHAMED MUSTAQUE, JUDGE.**