

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

TUESDAY, THE 18TH DAY OF AUGUST 2015/27TH SRAVANA, 1937

WP(C).No. 25008 of 2015 (A)

PETITIONER(S):

**M/S.TISHA SHIP MANAGEMENT PVT LTD.,
CC 60/3447-A1, 'LAKSHMI', GROUND FLOOR,
VISHNU VIHAR, WARRIAM ROAD SOUTH, KOCHI-16.**

**BY ADVS.SRI.ANIL D. NAIR
SRI.R.SREEJITH
SMT.ROSIE ATHULYA JOSEPH
SMT.O.A.NURIYA
KUM.SOUMYA PRAKASH
KUM.MEKHALA M.BENNY**

RESPONDENT(S):

**JOINT COMMISSIONER,
CENTRAL EXCISE, CUSTOMS AND SERVICE TAX,
COCHIN COMMISSIONARATE, C.R.BUILDING, I.S.PRESS ROAD,
COCHIN-18.**

**BY ADVS. SRI.JOHN VARGHESE, SC
SRI.THOMAS MATHEW NELLIMOOTTIL, SC**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
18-08-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

msv/

WP(C).No. 25008 of 2015 (A)

APPENDIX

PETITIONER(S)' EXHIBITS

**EXHIBIT-P1: TRUE COPY OF THE ORDER-IN-ORIGINAL NO.70/2015 ST
DATED 08/06/2015.**

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msv/

A. MUHAMED MUSTAQUE, J.

W.P(C). No. 25008 of 2015

Dated this the 18th day of August, 2015

J U D G M E N T

The petitioner has approached the 1st respondent in appeal as against the assessment order. The petitioner has been directed to remit pre-deposit of 7.5% of the demand for entertaining the first appeal. The petitioner relying on the judgment of this Court in **Muthoot Finance Ltd. V. Union of India, 2015 (320) E.L.T. 51** and submits that since the proceedings are prior to the amendment on 06.08.2014, they are not liable to remit pre-deposit of 7.5%.

2. The learned standing counsel submits that the departmental authorities already preferred an appeal against **Muthoot Finance's case** and that claim is pending before the Division Bench.

3. In view of the facts and circumstances, the respondent is directed to entertain the appeal without pre-deposit on undertaking by the petitioner that in the event **Muthoot Finance's case** is being reversed by the Division Bench of this Court in appeal, they shall remit pre-deposit of 7.5%.

This writ petition is disposed of.

Sd/-
A. MUHAMED MUSTAQUE, JUDGE.

The word “respondent” occurring in the 1st line of 3rd paragraph of the judgment dated 18.08.2015 in WP(C)No.25008/2015 is corrected and substituted as “Commissioner of Central Excise (Appeals), Cochin”, as per order dated 15.10.2015 in I.A. No. 14450/2015 in W.P.(C) No. 25008/2015.

Sd/-

Registrar (Judicial)