

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 18TH DAY OF SEPTEMBER 2015/27TH BHADRA, 1937

WP(C).No. 27428 of 2015 (C)

PETITIONER(S):

- 1 M/S.SIVADAS C & COMPANY
CHARTERED ACCOUNTANTS, PALAKKAD
- 678 012, REPRESENTED BY ITS PARTNER
SIVADAS CHETTOOR, AGED 57 YEARS**
- 2 SIVADAS CHETTOOR, CHARTERED ACCOUNTANT,
DOOR No.15/513 (46), SHALOM FORT PLUS BUILDING
OPP. TRINITY EYE-CARE CENTRE, STADIUM BYE-PASS ROAD
PALAKKAD - 678 012**

**BY ADVS.SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON**

RESPONDENT(S):

- 1. JOINT COMMISSIONER OF CENTRAL EXCISE
CUSTOMS & SERVICE TAX, CR BUILDINGS
MANANCHIRA, KOZHIKODE**
- 2. SUPERINTENDENT OF CENTRAL EXCISE & SERVICE TAX
SERVICE TAX RANGE, PALAKKAD**
- 3. INSPECTOR OF CENTRAL EXCISE & SERVICE TAX
CENTRAL EXCISE & SERVICE TAX,
SERVICE TAX RANGE, PALAKKAD**

R1-R3 BY ADV. SRI.THOMAS MATHEW NELLIMOOTTIL,SC

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
18-09-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

APPENDIX

PETITIONER'S EXHIBITS:-

- EXT.P1 COPY OF MAHAZAR PREPARED BY THE 3RD RESPONDENT.
- EXT.P2 COPY OF THE NOTICE No.IV/06/20/2015-970/15 ISSUED BY THE 2ND RESPONDENT.
- EXT.P2(a) COPY OF NOTICE No.IV/06/20/2015-971/15 ISSUED BY THE 2ND RESPONDENT.
- EXT.P3 COPY OF REPLY FILED BY THE PETITIONER TO EXT.P2
- EXT.P3(a) COPY OF REPLY FILED BY THE PETITIONER TO EXT.P2(a)
- EXT.P4 COPY OF LETTER No.IV/06/20/2015-1098/15 ISSUED BY THE 2ND RESPONDENT
- EXT.P4(a) COPY OF LETTER No.IV/06/20/2015-1099/15 ISSUED BY THE 2ND RESPONDENT.

RESPONDENT'S EXHIBITS:-

NIL

// True copy //

PA to Judge

das

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 27428 of 2015

Dated this the 18th day of September, 2015

JUDGMENT

The challenge in the writ petition is against Ext.P2 series of letters followed by Ext.P4 series of communications served on the petitioner by the respondents. In Ext.P2 series of letters, the petitioner has been asked to submit copies of various documents in connection with an ongoing investigation, that is stated to have been undertaken by the respondents in connection with a possible evasion of service tax by the petitioner. The grievance of the petitioner in the writ petition is essentially that the respondents are not providing him ample time to collect the documents for making it available before the respondents. It is aggrieved by the alleged pressure tactics adopted by the respondents, that the petitioner is before this Court through the present writ petition.

2. I have heard Sri.Harisankar V.Menon, the learned counsel appearing for the petitioner as also Sri.Thomas Mathew Nellimoottil, the learned Standing Counsel appearing for the respondents.

3. On a consideration of the facts and circumstances of the case and the submissions made across the bar, I am of the view

that although the investigation proceedings initiated by the respondents cannot be interfered with in proceedings under Article 226 of the Constitution of India, the petitioner is entitled to some time for the purposes of locating the documents that are sought for by the respondents and producing it before them, in connection with the ongoing investigation stated to have been undertaken by the respondents. I, therefore, extend the time granted to the petitioner to produce the documents sought for in Ext.P2 series of letters, till 12.10.2015, making it clear that, if the petitioner needs further time for production of some of the records and submits an application before the respondents for the same, the same shall also be considered by the respondents, taking note of the difficulties put forth by the petitioner.

The writ petition is disposed as above.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE