

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE DAMA SESHADRI NAIDU

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

WP(C).No. 28343 of 2015 (P)

PETITIONER:

HOTEL NEW CASTLE, WADAKKANCHERRY,
THRISSUR DISTRICT, REPRESENTED BY ITS
MANAGING PARTNER, SRI. P.D. ANTO, AGED 53 YEARS,
S/O. PAREKKATTIL DEVASSY.

BY ADVS.SRI.C.C.THOMAS (SR.)
SRI.M.G.KARTHIKEYAN
SRI.NIREESH MATHEW

RESPONDENTS/RESPONDENTS:

1. THE DEPUTY COMMISSIONER OF EXCISE,
THRISSUR - 680 001.
2. THE EXCISE COMMISSIONER,
COMMISSIONERATE OF EXCISE,
THIRUVANANTHAPURAM - 695 033.
3. STATE OF KERALA REPRESENTED BY SECRETARY,
TAXES (A) DEPARTMENT, GOVT. SECRETARIAT,
THIRUVANANTHAPURAM - 695 001.

R BY REKHA VASUDEVAN, GOVERNMENT PLEADER

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

: 2 :

APPENDIX

PETITIONER'S EXHIBITS:

- EXT.P1 : PHOTOCOPY OF THE ORDER NO.XC6-299990/12 DATED
19.03.2013 PASSED BY THE SECOND RESPONDENT.
- EXT.P2 : PHOTOCOPY OF THE REVISION PETITION DATED
01.09.2015 FILED BEFORE THE 3RD RESPONDENT.
- EXT.P3 : PHOTOCOPY OF THE ORDER NO. C6-17717/07/DATED
03.06.2009 PASSED BY THE 2ND RESPONDENT.
- EXT.P4 : PHOTOCOPY OF THE ORDER NO.XC6-6028/2010 DATED
24.07.2010 PASSED BY THE 2ND RESPONDENT.

RESPONDENTS' EXHIBITS: NIL

//TRUE COPY//

P.A. TO JUDGE

DAMA SESHADRI NAIDU, J.

W.P. (C) No. 28343 of 2015

Dated this the 18th day of September, 2015.

JUDGMENT

Heard the learned counsel for the petitioner and the learned Government Pleader, apart from perusing the record. Since the issue lies in a narrow compass, this Court proposes to dispose of the writ petition at the admission stage itself.

2. The petitioner, a partnership firm, has a grievance that the second respondent imposed exorbitant fine on the ground that the petitioner firm had been re-constituted without prior permission. Contending that the statutory compulsion of obtaining prior permission has been introduced only prospectively, and that by then the firm had been re-constituted, the petitioner is said to have filed Ext.P2 statutory revision. Seeking its expeditious disposal, the petitioner has come up before this Court.

3. In response to the submissions made by the learned counsel for the petitioner, the learned Government Pleader has submitted that the third respondent will take all steps to consider the revision expeditiously.

In the facts and circumstances, having regard to the respective submissions of the learned Counsel for the petitioner and the learned Government Pleader, this Court, without expressing any opinion on the merits of the matter, disposes of the writ petition with a direction to the 2nd respondent to consider the petitioner's Ext.P2 revision petition in accordance with law and pass appropriate orders thereon, as expeditiously as possible, at any rate, within three months from the date of receipt of a copy of this judgment, as has been agreed to by the learned Government Pleader.

sd/- DAMA SESHADRI NAIDU, JUDGE.

rv

