

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 6TH DAY OF JANUARY 2015/16TH POUSHA, 1936

WP(C).No. 35473 of 2014 (H)

PETITIONER(S):

**M/S. CORDIAL DEVELOPERS & BUILDERS PVT.LTD,
TC NO.1019/14, VAZHUTHACAUD
THIRUVANANTHAPURAM-695 010
(REPRESENTED BY ITS DIRECTOR).**

BY ADV. SRI.G.ANANTHANARAYANAN

RESPONDENT(S):

- 1. UNION OF INDIA,
REPRESENTED BY REVENUE SECRETARY
MINISTRY OF FINANCE, NEW DELHI-110 001.**
- 2. THE COMMISSIONER OF CENTRAL EXCISE AND CUSTOMS
(APPEALS), CR BUILDING, I.S.PRESS ROAD
COCHIN-682 018.**
- 3. COMMISSIONER OF CENTRAL EXCISE AND CUSTOMS
ICE BHAVAN, PRESS CLUB ROAD, TRIVANDRUM-695 001.**
- 4. ADDITIONAL COMMISSIONER OF CENTRAL EXCISE AND CUSTOMS
ICE BHAVAN, PRESS CLUB ROAD, TRIVANDRUM-695 001.**
- 5. SUPERINTENDENT OF CENTRAL EXCISE AND CUSTOMS
ICE BHAVAN, PRESS CLUB ROAD, TRIVANDRUM-695 001.**

**R1 BY SRI.N.NAGARESH, ASSISTANT SOLICITOR GENERAL
R2-5 BY ADV. SRI.TOJAN J.VATHIKULAM,SC,C.B. EXCISE**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 06-01-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

PJ

APPENDIX

PETITIONER(S)' EXHIBITS

- EXT.P1. TRUE COPY OF THE PAPER BOOK OF THE APPEAL FILED BY THE
 PETITIONER IN RESPECT OF ORDER-IN-ORIGINAL NO.4/2012 ST (ADC)
 DATED 10/2/2013 BEFORE THE 2ND RESPONDENT**
- EXT.P2. TRUE COPY OF THE PAPER BOOK OF THE APPEAL FILED BY THE
 PETITIONER IN RESPECT OF ORDER-IN-ORIGINAL NO.48/2013 ST
 (ADC) DATED 23/12/2012 BEFORE THE 2ND RESPONDENT**
- EXT.P3. TRUE COPY OF THE LETTER ISSUED BY THE 5TH RESPONDENT
 DATED 5/12/2014.**
- EXT.P4. TRUE COPY OF THE CIRCULAR NO.967/01/2013 CX 9 1/1/2013.**

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.35473 of 2014

.....
Dated this the 6th day of January, 2015

JUDGMENT

Aggrieved by orders confirming a demand of service tax and penalty, the petitioner had preferred Exts.P1 and P2 appeals and stay petitions before the 2nd respondent. The grievance of the petitioner in the writ petition is that even before considering the stay petitions, the respondents have chosen to pursue recovery steps for realization of the balance amounts of tax and penalty confirmed against the petitioner.

2. I have heard Sri.G.Ananthanarayanan, the learned counsel for the petitioner and Sri.Tojan.J.Vathikulam, the learned Standing counsel for Central Board of Excise and customs.

3. On a consideration of the facts and circumstances of the case as also the submissions made across the Bar, I dispose the writ petition with a direction to the 2nd respondent to consider and pass orders on the stay petitions, preferred by the petitioner before him, within a period of three months from the date of

receipt of a copy of this judgment. The recovery steps, if any, proposed against the petitioner shall be kept in abeyance till such time as the orders are passed in the stay petition and communicated to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

mns/

