
(2013) 03 KL CK 0024
In the High Court Of Kerala
Case No : W.P. (C) No. 7497 of 2013 (J)

Basil N. Paul

APPELLANT

Vs

Addl. Commissioner of C. Ex. and Cus.

RESPONDENT

Date of Decision : 18-03-2013

Acts Referred:

Citation : (2014) 303 ELT 517

Hon'ble Judges : P.R. Ramachandra Menon, J

Bench : Single Bench

Judgement

P.R. Ramachandra Menon, J.—The assessment proceedings finalized by the concerned respondent in respect of the different assessment years are pending consideration in appeal. Grievance is in respect of the RR proceedings being pursued in the meanwhile. In respect of the assessment years 2004-2005 to 2007-2008, Ext. P1 assessment order was passed by the first respondent. Being aggrieved by the said order, the petitioner has preferred Ext. P3 appeal along with Ext. P4 stay and Ext. P5 petition to condone the delay in filing the appeal, which are pending consideration before the third respondent.

2. Similarly in respect of Ext. P2 assessment order for the period September 2007 to March 2008, the petitioner challenged the same by approaching the 1st Appellate Authority, who confirmed the same as per Ext. P6 order. The said order is under challenge in Ext. P7 appeal and the petitioner has preferred Ext. P8 petition for stay. Ext. P9 petition is for condone the delay in filing the appeal and Ext. P10 application is for dispensing with the production of original of the order, for the time being. The learned counsel for the petitioner submits that, it is without any regard to the pendency of the above proceedings, that the petitioner has been required to satisfy the due amount, issuing Ext. P11 RR proceedings; thus driving the petitioner to approach this Court for immediate intervention.

3. Heard the learned Standing Counsel appearing for the respondents as well.

4. After hearing both the sides, the writ petition is disposed of, directing the third

respondent to consider and pass appropriate orders on Ext. P4 petition for stay, and Ext. P5 petition for condoning the delay in filing Ext. P3 appeal, which shall be done at the earliest at any rate within one month from the date of receipt of a copy of this judgment. Similarly, the 4 respondent is directed to consider and pass appropriate orders on Exts. P8 to P10 interlocutory applications and pass appropriate orders thereon at the earliest, at any rate within one month from the date of receipt of a copy of this judgment. Till the orders are passed on the Interlocutory Applications as above, further coercive proceedings pursuant, to Ext. P11 shall be kept in abeyance. Petitioner shall produce a copy of the judgment along with a copy of the writ petition before the 3rd and 4th respondents for further steps. Dismissed.