



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

TUESDAY, THE 3RD DAY OF OCTOBER 2023 / 11TH ASWINA, 1945

WP(C) NO. 32158 OF 2023

PETITIONER/S:

THE KURICHY SERVICE CO-OPERATIVE BANK LTD
LTD NO.1538, KURICHY P.O, KOTTAYAM, REPRESENTED BY ITS
SECRETARY, PIN - 686532

BY ADV C.A.JOJO

RESPONDENT/S:

- 1 THE DEPUTY COMMISSIONER OF CENTRAL TAX AND CENTRAL
EXCISE, KOTTAYAM DIVISION, V PUBLISHERS BLDG, KOTTAYAM
P.O, PIN - 686001
- 2 THE COMMISSIONER OF CENTRAL TAX AND CENTRAL EXCISE
(APPEALS), CENTRAL REVENUE BUILDING, I S PRESS ROAD, COCHIN,
PIN - 682018
- 3 THE ASSISTANT COMMISSIONER OF CENTRAL TAX AND CENTRAL
EXCISE, KOTTAYAM DIVISION, V PUBLISHERS BLDG, KOTTAYAM,
KOTTAYAM DIVISION, V PUBLISHERS BLDG, KOTTAYAM, PIN-
686001, PIN - 686001
- 4 THE ASSISTANT REGISTRAR
CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
SOUTHERN BENCH, 1ST FLOOR, WTC BUILDING, FKCCI COMPLEX,
K.G. ROAD, BANGALORE, PIN - 560009

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
03.10.2023, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



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J U D G M E N T

Heard Mr C A Jojo learned Counsel for the petitioner, and Mr Sreelal N Warriar learned Standing Counsel for the respondents.

2. The petitioner, an assessee under the provisions of Service Tax, has suffered an Order-in-Original dated 22.02.2021, against which he filed an appeal before the Appellate Authority. Ext.P2 dated 17.08.2023 is the appellate order. Before the statutory period of three months, as provided under Section 86 of the Finance Act 1994, the 3rd respondent has issued Ext.P3 notice asking the petitioner to deposit the Service Tax liabilities as per Exts.P1 and P2.

3. Learned Counsel for the petitioner submits that the petitioner has already prepared the appeal before the CESTAT Bangalore, and he will file the appeal within a period of one month. He further submits that he will make payment of the remaining statutory deposit of 10%.



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4. Considering the submissions, the petitioner is granted one month's time from today to file an appeal against the Ext.P2 order. For a period of one month from today, Ext.P3 impugned notice shall not be implemented.

With the aforesaid direction, the present writ petition stands disposed of.

sd/-

DINESH KUMAR SINGH

JUDGE

jjj



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APPENDIX OF WP(C) 32158/2023

PETITIONER EXHIBITS

Exhibit P1	A TRUE COPY OF THE ORDER-IN-ORIGINAL NO.08/2021 DATED 22.02.2021 ISSUED BY THE 1ST RESPONDENT
Exhibit P2	A TRUE COPY OF THE APPELLATE ORDER NO. A.NO.141/ST/TVM/2021-IN TVM-EXCUS-000-APP-453-2023 DATED 17-08-2023 ISSUED BY THE 2ND RESPONDENT
Exhibit P3	A TRUE COPY OF THE LETTER NO. 508/2023 DATED 04.09.2023 ISSUED BY THE 3RD RESPONDENT
Exhibit P4	A TRUE COPY OF THE APPEAL TO FILE BEFORE THE 4TH RESPONDENT DATED 28.09.2023
Exhibit P5	A TRUE COPY OF THE LETTER SUBMITTED BEFORE THE 3RD RESPONDENT DATED 15.09.2023