

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE S.V.BHATTI

FRIDAY, THE 31ST DAY OF MAY 2019 / 10TH JYAISHTA, 1941

WP(C) .No. 14967 of 2019

PETITIONER/S:

M/.S IRITTY CHITS FINANCE AND INVESTMENTS PVT LTD.  
IRITTY, KANNUR-670 703, REPRESENTED BY ITS MANAGING  
DIRECTOR SRI. K.T.MATHEW

BY ADVS.  
SRI.K.R.AVINASH (KUNNATH)  
SRI.ABDUL RAOOF PALLIPATH

RESPONDENT/S:

- 1 THE COMMISSIONER OF CENTRAL EXCISE (APPEALS)  
CENTRAL EXCISE REVENUE WING, IS PRESS ROAD,  
ERNAKULAM-682 031.
- 2 THE ASSISTANT COMMISSIONER OF CENTRAL GST,  
AND CENTRAL EXCISE , KANNUR DIVISION, KUZHIKUNNU,  
KANNUR-1.

SC SRI. THOMAS MATHEW NELLIMOOOTIL.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON  
31.05.2019, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

## **JUDGMENT**

Heard Sri.K.R.Avinash, the learned counsel for the petitioner and Sri.Thomas Mathew Nellimoottil, the learned Standing Counsel.

2. The petitioner prays for a direction to dispose of Ext.P2 appeal as expeditiously as possible, preferably within two months from the date of receipt of a copy of this judgment.

3. According to petitioner the issue in appeal is no more *res-integra* and the 1<sup>st</sup> respondent can dispose of the appeal within two weeks. The learned Standing Counsel for the respondents submits that three weeks' time is too unreasonable and this Court considers stipulating reasonable time for disposal of Ext.P2 appeal by the 1<sup>st</sup> respondent. The submissions are noted and the writ petition is disposed of by this order:-

(a) 1<sup>st</sup> respondent considers and disposes of Ext.P2 appeal within two months from the date of receipt of a copy of this judgment.

(b) the petitioner for timely compliance of this order is given liberty to file a petition by enclosing a copy of this order and seek an early date for hearing.

Sd/-  
**S . V . BHATTI**  
**JUDGE**

## **APPENDIX**

### **PETITIONER'S/S EXHIBITS:**

**EXHIBIT P1**                      TRUE COPY OF THE ORDER NO IV/16/43/2018-ST(R) DATED 29.8.2018 ISSUED BY THE 2ND RESPONDENT

**EXHIBIT P2**                      TRUE COPY OF THE APPEAL MEMORANDUM AS A NO 151/ST/CLT/2018 (R) BEFORE THE 1ST RESPONDENT

**EXHIBIT P3**                      TRUE COPY OF THE COMMUNICATION OF THE 1ST RESPONDENT DATED 11.12.2018

**RESPONDENTS/S EXHIBITS: NIL**