

**IN THE CUSTOMS, EXCISE AND SERVICE TAX
APPELLATE TRIBUNAL
SOUTH ZONAL BENCH AT CHENNAI
[COURT III : Division Bench B1]**

Application No.: C/ROA/41564/2018

In: C/42508/2014

M/s. Hitachi Home & Solutions (India) Ltd., : Appellant
Tulsi Apartment, 47, II, Main Road,
R.A. Puram, Chennai – 600 028

Versus

The Commissioner of Customs, : Respondent
No. 60, Rajaji Salai, Custom House
Chennai – 600 001

Appearance:-

Shri. K.S. Murugan, Regional Accounts Manager
for the Appellant

Ms. T. Usha Devi, DC (AR)
for the Respondent

CORAM:

Hon'ble Ms. Sulekha Beevi C.S., Member (Judicial)

Hon'ble Shri Madhu Mohan Damodhar, Member (Technical)

Date of Hearing/Decision: **22.03.2019**

Misc. Order No. 40205 / 2019

Per Bench :

The above Miscellaneous Application has been filed by the appellant seeking to restore the appeal dismissed by the Tribunal vide Final Order No. 41446/2018 dated 08.05.2018.

2. On behalf of the appellant/applicant Shri. K.S. Murugan, Regional Accounts Manager submitted that they could not appear

for the hearing on 08.05.2018 as they had not received any notice for the hearing. He submits that the non-appearance was unintentional and prays for restoration of the appeal.

3. Ld. AR Ms. T. Usha Devi appearing on behalf of the respondent opposed the application.

4. After hearing both sides, we find that the reason for non-appearance given by the appellant appears to be genuine. We therefore order restoration of the appeal. The Miscellaneous Application for restoration of appeal is allowed. Registry is directed to list the appeal for **hearing on 24.06.2019.**

(Dictated and pronounced in open court)

(Madhu Mohan Damodhar)
Member (Technical)

(Sulekha Beevi C.S.)
Member (Judicial)

Sdd