

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
West Block No.2, R.K.Puram, New Delhi

COURT-I

Date of hearing/decision: 08.09.2017

Appeal No. C/52737/2016(DB)

[Arising out of the Order-in-Appeal No.
CC(A)/CUS/ACC/IMPORT/575/2016 dated 27/06/2016, passed by
the Commissioner of Customs (Appeals), New Delhi]

M/s SPL Technologies Pvt. Ltd ... Appellant

Vs.

CC New Delhi ... Respondent

Appearance:

Present Mr.Piyush Kumar, Advocate for the appellant

Present Mr. R.K. Manjhi, DR for the respondent

Coram: Hon'ble Justice Dr. Satish Chandra, (President)
Hon'ble,V Padmanabhan (Technical Member)

FINAL ORDER No. 56647/2017

Per Justice Dr. Satish Chandra

1. The present appeal is filed against Order in Original No. 575/2016 dated 27/06/2016.
2. Heard Shri Piyush Kumar, and Shri R.K. Manjhi, Ld Counsel for the parties and perused the matter available on record.
3. From the record, it appears that the appellant has imported Laser Level Transmitter with battery pack and charger Single Grade Laser Package. The issue is pertaining to the classification.
4. From the impugned order, it appears that the Commissioner (Appeals) has mentioned –

*"The registration Certificate and the application duly
countersigned by the jurisdictional Central Excise Authorities*

prescribed under said rules are not submitted by the appellant".

During the course of the arguments, the Ld. Counsel submits that the necessary certificate/formalities can be submitted, if a chance is provided.

Hence, we set aside the order and remand the matter to the Commissioner (Appeals) to decide the issue de novo but by providing an opportunity of hearing. Additional evidence, if need be, may be admitted as per law.

5. In the result, the appeal is allowed by way of remand.

[Order Dictated and Pronounced in the open court]

(V Padmanabhan)
Member (Technical)

(Justice Dr Satish Chandra)
President

Rekha