

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH AT HYDERABAD**

Single Member Bench
Court - I

Appeal No.	Appellant(s)	Respondent(s)	Order-in-Appeal No.
E/30718/2016	Stackline Systems Pvt Ltd	CCCE & ST, Hyderabad - I	HYD-CEX-001-APP-002- 16-17-CE dated 18.04.2016 passed by CCCE (Appeals), Hyderabad

Appearance

Shri V.A.A. Ravi Kumar, Advocate for the Appellant.

Shri V.R. Pavan Kumar, Superintendent/AR for the Respondent.

Coram:

HON'BLE Mr. P. Venkata Subba Rao, MEMBER (TECHNICAL)

Date of Hearing: 05.11.2018

Date of Decision: 05.11.2018

FINAL ORDER No. A/31421/2018

[Order per: P.V. Subba Rao.]

1. This appeal is directed against Order-in-Appeal No. HYD-CEX-001-APP-002-16-17-CE dated 18.04.2016.

2. Learned counsel for the appellant submits that in the impugned order passed by the first appellate authority they were denied natural justice. He draws attention of the Bench to Para 7 of the Order-in-Appeal which is reproduced below.

"7. The appellant, represented by Sri V.A.A. Ravi Kumar, Advocate and Shri P. Murali Liaison officer, M/s Stackline Systems Pvt Ltd., was heard on 12.02.2016. They reiterated the grounds of appeal, and sought seven days time to make additional submissions. However, no submissions have been filed to date."

3. It is his submission that after seeking 7 days time to make additional submissions they have submitted additional material in defence vide their letter dated 18.02.2016 which was received in the office of the learned Commissioner (Appeals) on 19.02.2016 which was not taken into account before passing the impugned order. He produces a copy of the

acknowledged copy of the letter submitted by them before the first appellate authority. He also draws attention to the fact that the impugned order was passed on 18.04.2016, one day before they submitted the additional material in their defence.

4. Learned departmental representative agrees with the facts of this submission. In view of the above, without going into the merits of the case, leaving all issues open, I find it is a fit case to remit the matter back to the first appellate authority to consider the submissions made by the appellant on 19.02.2016 and following principles of natural justice pass an order.

5. The appeal is allowed by way of remand.

(Operative Part of this Order was pronounced in the open court
on conclusion of hearing)

(P.VENKATA SUBBA RAO)
MEMBER (TECHNICAL)

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