

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
SOUTH REGIONAL BENCH AT HYDERABAD
BENCH - DB
COURT - I**

Appeal(s) Involved:

ST/90/2009-DB

(Arising out of Order-in-Appeal No. 56-2008 dated
10.11.2008 passed by Commissioner of Customs Central
Excise and Service Tax (Appeals-II) Hyderabad)

P M Packers And Movers Pvt Ltd

Appellant(s)

Versus

**Commissioner of Central Excise,
Customs and Service Tax
Hyderabad**

Respondent(s)

Appearance:

None for the Appellant.

Mr Guna Ranjan, A.R. for the Respondent.

CORAM:

HON'BLE Mr. M.V.Ravindran, MEMBER (JUDICIAL)

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

Date of Hearing: 31/12/2018

Date of Decision: 31/12/2018

Final Order No. A/ 31626 / 2018

[Order per: M.V.Ravindran.]

This appeal is filed against order-in-appeal No. 56-2008 dated
10.11.2008.

2. None appeared on behalf of the appellant despite notice. On perusal
of records, we notice that the issue lies in a short compass. Hence we take
up the same for disposal.

3. Heard learned A.R. and perused the records. It is seen from the records that the adjudicating authority as well as the 1st Appellate Authority have passed the orders very sketchily and we are not in a position to come to a conclusion as to why they want to confirm the demand of service tax liability on the appellant when it is the claim of the appellant that they are not engaged in cargo handling services but are only packers and movers, in the absence of any reasoning as to how this activity i.e. packing and moving of the house-hold goods falls under cargo handling services, the impugned order is without any reasoning. In our view it needs to be set aside and we do so. In order to meet the interest of justice, the impugned order is set aside and the appeal is remanded back to the adjudicating authority to reconsider the issue afresh after following the principles of natural justices. Appeal disposed of by way of remand to the adjudicating authority.

(Order pronounced and dictated in open court)

P. Venkata Subba Rao
MEMBER (TECHNICAL)

M.V.Ravindran
MEMBER (JUDICIAL)

Neela Reddy