IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
EAST REGIONAL BENCH : KOLKATA

Ex.Appeal No.75730/2017

Arising out of O/A No.139/CE/B-I/2017 dated 30.01.2017 passed by Commr. (Appeals) of Customs, Central Excise & S.Tax, Bhubaneswar

Commr. of Central Excise, Customs & S.Tax, BBSR II

...APPELLANT(S)

VERSUS

M/s Hind Metal & Industries (P) Ltd.

RESPONDENT (S)

APPEARANCE

Shri D. Halder, Asstt.Commr. (A.R.) for the Revenue
None for the Respondent (s)

CORAM:

SHRI P. K. CHOUDHARY, HON'BLE JUDICIAL MEMBER

DATE OF HEARING/DATE OF DECISION : 12. 04. 2018

ORDER NO.F/O/75812/2018

Per Shri P. K. Choudhary :

This is an appeal filed by the Revenue against the Order-in-Appeal No.139/CE/B-I/2017 dated 30.01.2017 passed by Commissioner (Appeals) of Customs, Central Excise & Service Tax, Bhubaneswar.

2. When the matter is called, none appeared on behalf of the Respondent-Assessee. No adjournment application has been received.

3. Heard the ld.D.R. for the Revenue and perused the appeal records.

4. In view of the submissions advanced by the ld.D.R. for the Revenue, I am of the considered view that the Commissioner (Appeals) should decide the matter afresh taking into account the points raised by the Revenue in their grounds of appeal. Accordingly, the matter is remitted back to the Commissioner (Appeals) to consider the grounds of appeal filed by the Revenue and to pass the order in accordance with law. Needless to mention that a reasonable opportunity of hearing be granted to the respondent.

5. The appeal filed by the Revenue is allowed by way of remand.

(Dictated and pronounced in the open Court)

Sd/

(P. K. CHOUDHARY)
MEMBER (JUDICIAL)

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