

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI
WEST ZONAL BENCH

Service Tax Early Hearing No. 87026 OF 2025

in

Service Tax Appeal No. 87364 OF 2025

(Arising out of Order-in-Original No. GOA-EXCUS-000-COMMR-013-2024-25 dated 22.11.2024 passed by the Commissioner of CGST & Central Excise, Goa)

Saama Technologies (India) Pvt Ltd

.....Appellant

IT 8, 10th Floor, Blue Ridge Township,
Near Rajiv Gandhi Infotech Park, Phase I, Hinjewadi, Pune

Vs.

Commissioner of Central Goods & Service Tax Pune I

.....Respondent

41/A, ICE House, Sasson Road, Pune

APPEARANCE:

Shri Makrand Joshi, Advocate for the appellant
Shri Priyesh Bedha (AR) for the respondent

CORAM: Hon'ble Mr C J Mathew, Member (Technical)
Hon'ble Mr Ajay Sharma, Member (Judicial)

FINAL ORDER No: 86967/2025

DATE OF HEARING: 27-11-2025

DATE OF DECISION : 27-11-2025

Per: Coram

This application seeks 'out of turn' disposal of appeal no. ST/87364/2025 against order¹ of Commissioner of CGST & Central Excise, Goa.

¹ [order-in-original no. GOA-EXCUS-000-COMMR-013-2024-25 dated 22nd November 2024]

2. Learned Counsel for applicant submitted that, though the issue was, purportedly, decided on merits, the impugned *ex-parte* order was rendered without considering the written submission as is evident from the appending of non-appearance in personal hearing with erroneous record of non-submission of response on part of appellant herein.

3. Considering the submission made, we allow the application and, with consent of both sides, take up the appeal itself for disposal.

4. Learned Counsel for appellant submitted that the decision in the impugned order is erroneous for want of consideration of written submission that had been preferred by appellant.

5. We have heard Learned Authorised Representative.

6. There being violation of principles of natural justice by non-consideration of written submission of appellant, the impugned order is set aside and notice restored to original authority for *de novo* consideration by following principles of natural justice.

(Dictated and pronounced in open Court)

(Ajay Sharma)
Member (Judicial)

(C J Mathew)
Member (Technical)