

**Mirc Electronics Ltd. Vs. Cce**

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**SooperKanoon Citation :** [sooperkanoon.com/12748](http://sooperkanoon.com/12748)

**Court :** Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

**Decided On :** Jan-30-1998

**Reported in :** (1998)(75)LC272Tri(Mum.)bai

**Judge :** V T K.S., J S Murthy

**Appellant :** Mirc Electronics Ltd.

**Respondent :** Cce

**Judgement :**

1. After hearing the Id. counsel for the applicants and the Id. SDR for the department, we find that the appeal has to be remanded. The impugned order makes out that the Commissioner of Central Excise (Appeals) has dismissed the appeal on the ground that the appeal memorandum was not signed by the appellants in both the copies and so.

it cannot be considered as an appeal. The Id. counsel has cited the case law 1992 (62) ELT 938 (T) : 1992 (43) ECR 75 (T) in the case of Sharda Anand v. Collector of Customs, according to which failure to sign memo of appeal by the party is a curable irregularity and appeal not to be dismissed on this ground, when appeal accepted and number also given after registering it. Papers to be returned for rectification of defects. In view of this precedent decision, the appeal is allowed by remand to the Commissioner of Central Excise, Mumbai.