Commr. of C. Ex. Vs. Associated Intermediates and

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SooperKanoon Citation : sooperkanoon.com/18605

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Jul-05-2000

Reported in : (2000)(122)ELT177Tri(Mum.)bai

Appellant : Commr. of C. Ex.

Respondent : Associated Intermediates and

Judgement :

1. In this appeal a show cause notice was given calling upon the appellant Commissioner of Central Excise Ahmedabad, as to why appeal filed by him should not be dismissed as the appeal was not verified and signed properly.

2. Departmental Representative Shri U.V. Gaitonde represents that he has not received any instructions. In terms of Rule 8(3) of the CEGAT (Procedure) Rules, any application or appeal should be signed by the appellant. In this case appeal was not signed by anybody but, a verification has been signed by the Deputy Commissioner one Shri Sunil Jain dated 9-2-2000. It is true that grounds of appeal has been signed by Commissioner on 31-1-2000 which has been enclosed with the authorisation. If the authorisation has been made in favour of some Central Excise officer, there is no necessity for the Commissioner to sign the grounds of appeal. It is therefore incumbent on the appellant namely the Dy. Commissioner, who has filed the appeal under the directions of the Commissioner to sign the appeal. In this appeal that authorised representative have not signed the appeal. Hence same is dismissed.