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Commissioner of Central Excise and Vs. M/S. Moontex Dyg. and Pvt Works

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Mar-23-2001

Reported in : (2001)(77)ECC403

Appellant : Commissioner of Central Excise and

Respondent : M/S. Moontex Dyg. and Pvt Works

Judgement :

1. In this case the appeal was file originally on 6th June 2000 along with authorisation of the same bearing the date 5.6.2000.The said authorisation dt. 5.6.2000 was only a copy which was attested by the Superintendent office.When notice was given for production of the original, the Commissionerate has filed the authorisation dt.5.2.2001.The appeal has to be filed by the Commissioner along with the original authorisation.In this case the authorisation in original bearing the date as 5.2.2001, but appeal was filed on 6.6.2000.The authorisation in original should be filed along with the appeal, whereas in the instant case the authorisation in original has been filed on 5.5.2001. Hence the appeal is dismissed for non compliance with the CEGAT

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