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Commissioner of Central Excise and Vs. Luna Engineering Works

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : May-04-2001

Reported in : (2001)(137)ELT480Tri(Mum.)bai

Appellant : Commissioner of Central Excise and

Respondent : Luna Engineering Works

Judgement :

1. The department's appeal was dismissed on the ground that a document in Hindi, stated to be the authorisation of the Commissioner, what was filed with the appeal was a photocopy containing the initials of the Commissioner, unsigned by him. The application now seeks restoration on the ground that although such authorisation was not produced, the Commissioner had authorised the appeal.

2. The departmental representative is unable to explain how, in the absence of a valid authorisation, the Tribunal is to conclude that the Commissioner had authorised the appeal. The fact emphasised by him, that the application for restoration is signed by the Commissioner who was the successor in office to the Commissioner who, it is claimed, initially signed the authorisation, does not confer sanctity upon the earlier document that it otherwise did not possess.

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