Laxmi Narayan Vs. Collector of Customs and Central

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : May-15-1990

Reported in : (1990)LC25Tri(Delhi)

Appellant : Laxmi Narayan

Respondent : Collector of Customs and Central

Judgement :

1. Being aggrieved with the Order-in-Original No. 4/88-Customs, dated 15-6-1988 passed by Shri B.C. Rastogi, Collector of Central Excise & Customs, Jaipur the appellant has filed the present appeal.

2. At the outset it was the contention of the learned Consultant Shri A.L. Mathur that Shri B.C. Rastogi, who was holding the office of Collector of Central Excise & Customs, Jaipur relinquished the charge on 27-5-1988 whereas the impugned order is dated 15-6-1988.

3. In reply it was the contention of the learned SDR that as per the record and the communication received from the Additional Collector, Jaipur, it appears that the draft was approved during the tenure of Shri B.C. Rastogi, but was issued subsequently.

4. We have considered the submissions. From the copy of the impugned order supplied to the appellant, we find that it bears Order-in-Original No. 4/88-Customs dated "THE 15-6-1988". It does not say that it was issued on 15-6-1988. At the

end Shri B.C. Rastogi has signed the impugned order as Collector but had not put the date on which he has signed. Thus, we give the benefit of doubt to the appellant and remand the case to the Collector concerned.

5. In the result the impugned order is set aside and the case is remanded to the Collector of Central Excise & Customs, Jaipur for passing a fresh order after hearing the appellant.