

**Collector of Central Excise Vs. O.M.C. Computer**

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

**Decided On :** Sep-22-1994

**Reported in :** (1994)(74)ELT343TriDel

**Appellant :** Collector of Central Excise

**Respondent :** O.M.C. Computer

**Judgement :**

1. By the present application, the revenue has made a prayer for the stay of the impugned order. The matter had come up for hearing on 2-8-1994 and the Bench had pointed out that the appeal was defective and the stay application was also defective as it was not supported with an affidavit. Shri K.K. Jha, learned SDR, who has appeared on behalf of the applicant stated that the defect has been rectified and the application has been supported with an affidavit. The Bench had shown the so-called affidavit filed by Shri K.N. Pillai, Assistant Collector who is from Indian Revenue Service, and it, cannot be assumed that he is having ignorance/innocence of law. The affidavit filed by the Assistant Collector is reproduced below :- I, K.N. Pillai, Assistant Collector of Central Excise,.Hyderabad.

VIII Division, Hyderabad Collectorate, Hyderabad do hereby take oath and state as follows on solemn affirmation.

1. that, I have been authorised by the Collector of Central Excise, Hyderabad to file an appeal before the CEGAT, New Delhi in the case of OMC Computers Ltd., Patancheru and had filed an appeal on 11-6-1994.

2. that, I have gone through the contents of the annexed Misc.

application and understood the same properly.

3. that the contents of the Misc. application are true and correct to my personal knowledge based on records maintained in the office of the appellant.

The perusal of the same shows that it is not attested by Oath Commissioner/Notary Public/Magistrate. The stay application is, therefore, a defective one and the same is dismissed.

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