

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL**  
**PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110066**  
**EXCISE APPEAL BRANCH**

Date 20/07/2011

Appeal No. E/2168/2005 - EX[DB]

Assistant Registrar  
C.E.S.T.A.T, New Delhi

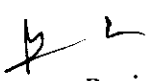
To :  
C.C.E.ROHTAK  
UDYOG MINAR VANIJYA NIKUNJ UDYOG VIHAR  
PHASE-V, GURGAON HARYANA  
C.C.E.ROHTAK

Appellant  
Vs  
Respondent

**M/S GOLD PLUS GLASSES INDIA LTD.**

2011 EX[DB] dated 18-7-11

I am directed to transmit herewith a certified copy of Final order No.614/  
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944

  
Assistant Registrar  
(Excise Appeal Branch)

**Copy to :**

1. Respondent

**M/S GOLD PLUS GLASSES INDIA LTD.**  
SONEPAT HARYANA

2. Adv. / Consult

*SH. A. K. BHASIN, ADV.,  
H.O.I, SATYAM CINEMA BUILDING,  
RANJIT NAGAR, N. DELHI - 8*

3. C.D.R

4. Bar association, CESTAT, New Delhi

5. Director Publications, Customs, Excise, I.P. Estate, New Delhi

6. M/s Centax Publications Pvt Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi -

7. Company Law Institute of India Pvt Ltd., No.2 (Old No. 36), Vaithyaram Street, T. Nagar, Chennai - 17

8. Taxmann Allied Service Pvt Ltd., 59/32, New Rohtak Road, New Delhi - 110005

9. Easy Service Tax Online Dot Com Pvt.Ltd.407A, Iscon Mall, Above Star India Bazar, Satellite Road,  
Ahmedabad-15

10. LAWCRUX Advisors Pvt Ltd, LAW House.1-8, Sector - 10, Faridabad 121003 (Harvana)

11. TaxIndiaOnline.com Pvt Ltd., Unit No.1, 2nd Floor, Vasant Arcade, Nelson Mandela Road,  
Vasant Kunj, New Delhi - 110070

12. Office Copy

13. Guard file

  
Assistant Registrar  
(Excise Appeal Branch)

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL  
NEW DELHI  
Court No.IV

E/Appeal No.2168/2005

(Arising out of order in appeal No.138/AKG/RTK/05 dated 23.3.05  
passed by the Commissioner of Central Excise (Appeals), Gurgaon)

Date of Hearing: 3.5.2011

For Approval and signature:

Hon'ble Mr D.N. Panda, Judicial Member  
Hon'ble Mr. Mathew John, Technical Member

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1. Whether Press Reporters may be allowed to see  
The order for publication as per Rule 27 of the  
CESTAT(Procedure) Rules, 1982?
  2. Whether it would be released under Rule 27 of  
the CESTAT (Procedure) rules, 1982 for  
publication in any authoritative report or not?
  3. Whether their lordships wish to see the fair  
copy of the order?
  4. Whether order is to be circulated to the  
Department Authorities?
- 

CCE, Rohtak

Appellants

Vs

M/s Gold Plus Glasses India Ltd

Respondent

Appeared for the Appellant: Shri I. Beg, DR  
Appeared for the Respondent: Shri V.R. Sethi, Advocate

Coram: **Hon'ble Mr D.N. Panda, Member (Judicial)**  
**Hon'ble Mr. Mathew John, Member (Technical)**

FINAL ORDER No. 614/2011-EX

Per D.N. Panda:

The preliminary question that came before us was whether an officer who has filed the appeal was competent to do so. There is no dispute by both sides on the proposition that an authority competent to file an appeal can <sup>also</sup> authorize an agent/representative to file the appeal on his behalf. Any appeal filed by an authorized officer is not independent or different <sup>one</sup> but the same is the appeal filed by the appellant himself. Therefore, the matter needs to be decided on merits.

2. When position of law is as above, both sides suggest that the matter should go back to the first appellate authority to decide the appeal on merit. Thus the appeal is remanded to the Commissioner (Appeals) to decide the issue on merits and pass appropriate order.

(Order dictated and pronounced in the open Court.)

(D.N. PANDA)  
Member (Judicial)

(MATHEW JOHN)  
Technical Member

MPS\*