

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, KOLKATA
EASTERN ZONAL BENCH : KOLKATA
REGIONAL BENCH - COURT NO.2**

Excise Appeal No.75746 of 2019

(Arising out of Order-in-Appeal Nos.556-557/HWH/CE/2018-19 dated 13.12.2018 passed by Commissioner of CGST & Central Excise, Appeals-II, Kolkata.)

Commissioner of CGST & CX, Howrah Commissionerate
(15/1, Strand Road, Custom House, M.S. Building, Kolkata-700001.)

...Appellant

VERSUS

M/s. Omkar Infracon Pvt.Ltd.

.....Respondent

(Mouza & PO – Barunda, Bagnan, Howrah-711302.)

WITH

(i) Excise Appeal No.75747 of 2019 & Excise Cross Objection No.76918 of 2019 (Commissioner of CGST & CX, Howrah Commissionerate v. M/s. Omkar Infracon Pvt.Ltd.); (ii) Excise Appeal No.76507 of 2019 & Excise Cross Objection No.76673 of 2019 (Commissioner of CGST & CX, Howrah Commissionerate v. M/s. Omkar Infracon Pvt.Ltd.); (iii) Excise Appeal No.76508 of 2019 & Excise Cross Objection No.76671 of 2019 (Commissioner of CGST & CX, Howrah Commissionerate v. Shri Sandeep Khandelia, Director of M/s. Omkar Infracon Pvt.Ltd.); (iv) Excise Appeal No.76509 of 2019 & Excise Cross Objection No.76672 of 2019 (Commissioner of CGST & CX, Howrah Commissionerate v. Shri Sankar Saraf, Director of M/s. Omkar Infracon Pvt.Ltd.)

(i) (Arising out of Order-in-Appeal Nos.556-557/HWH/CE/2018-19 dated 13.12.2018 passed by Commissioner of CGST & Central Excise, Appeals-II, Kolkata.)

(ii) (iii) (iv) (Arising out of Order-in-Appeal Nos.696-698/HWH/CE/2018-19 dated 22.02.2019 passed by Commissioner of CGST & Central Excise, Appeals-II, Kolkata.)

APPEARANCE

Shri S.K.Jha, Authorized Representative for the Revenue
Shri H.K.Pandey, Advocate for the Respondent (s)

**CORAM: HON'BLE SHRI R. MURALIDHAR, MEMBER(JUDICIAL)
HON'BLE SHRI K. ANPAZHAKAN, MEMBER(TECHNICAL)**

**MISCELLANEOUS ORDER NO. 75389-75392/2026
FINAL ORDER NO. 76135-76139/2026**

DATE OF HEARING : 31.08.2026

DATE OF DECISION : 31.08.2026

Per : R. MURALIDHAR :

On perusal of records, we find that the amounts involved in the present cases are below the monetary limit of Rs.60.00 Lakhs which has been notified vide Board's Instruction being F.No.390/Misc/163/2010-JC dated 17.08.2011, as modified on 06.08.2024. Accordingly, appeals are dismissed under National Litigation Policy. Cross Objections filed by the Respondents also get disposed of.

(Dictated and pronounced in the open Court.)

Sd/

**(R. MURALIDHAR)
MEMBER (JUDICIAL)**

Sd/

**(K. ANPAZHAKAN)
MEMBER (TECHNICAL)**

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