

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

Civil Appeal No.8884/2011

COMMISSIONER OF CENTRAL EXCISE

Appellant(s)

VERSUS

M/S OM PRAKASH RAHUL KUMAR

Respondent(s)

WITH

Civil Appeal No. 8885/2011

O R D E R

1. Heard Mr. Raghavendra P Shankar, the learned Additional Solicitor General appearing for the appellant in both the appeals.
2. We take notice of the fact that both these appeals are at the instance of the Revenue, the same can be disposed of on the ground of low tax effect.
3. The Appeals are, accordingly, disposed of.

.....J  
(J.B. PARDIWALA)

.....J  
(R. MAHADEVAN)

NEW DELHI  
13TH AUGUST, 2025.

va

S U P R E M E C O U R T O F I N D I A  
R E C O R D O F P R O C E E D I N G SCivil Appeal No.8884/2011

COMMISSIONER OF CENTRAL EXCISE

Appellant(s)

VERSUS

M/S OM PRAKASH RAHUL KUMAR

Respondent(s)

WITH

C.A. No. 8885/2011 (IV)

Date : 13-08-2025 These appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA  
HON'BLE MR. JUSTICE R. MAHADEVAN

For Appellant(s) : Mr. Arvind Kumar Sharma, AOR

Mr. Raghavendra P Shankar, A.S.G.  
Mr. Gurmeet Singh Makker, AOR  
Mr. Karan Lahiri, Adv.  
Mr. Navanjay Mahapatra, Adv.  
Mr. Sarthak Karol, Adv.  
Ms. Priyanka Terdal, Adv.

For Respondent(s) :

Ms. Kiran Thakur, Adv.  
Mr. Braj K. Mishra, Adv.  
Mr. Abhishek Yadav, Adv.  
Ms. Aparna Jha, AORUPON hearing the counsel the Court made the following  
O R D E R

1. The Appeals are disposed of in terms of the signed order.
2. Pending applications, if any, also stand disposed of.

(VISHAL ANAND)  
ASTT. REGISTRAR-cum-PS(POOJA SHARMA)  
COURT MASTER (NSH)

(Signed Order is placed on the file)