IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/TAX APPEAL NO. 392 of 2026

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M/S.SUN PHARMACEUTICAL INDUSTRIES LTD.
Versus
THE COMMISSIONER OF CENTRAL EXCISE

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Appearance:
MR HARDIK P MODH(5344) for the Appellant(s) No. 1
PARAM V SHAH(9473) for the Opponent(s) No. 1

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CORAM:**HONOURABLE MR. JUSTICE BHARGAV D. KARIA**
and
HONOURABLE MR. JUSTICE PRANAV TRIVEDI

Date : 08/06/2026

ORAL ORDER
(PER : HONOURABLE MR. JUSTICE BHARGAV D. KARIA)

1. Heard learned advocate Mr. Hardik Modh appearing for the appellant.

2. This appeal preferred under Section 35G of the Central Excise Act, 1944, is admitted for the consideration of the following substantial questions of law:

(a) Whether the Tribunal has erred in law in upholding Invocation of the extended period of limitation under the proviso to Section 11A of the Central Excise Act, 1944, in the absence of any finding or evidence of fraud, collusion, willful misstatement, or suppression of facts with intent to evade payment of duty particularly when all material facts were duly disclosed in statutory returns and records?

(b) Whether invocation of the extended period of limitation under the proviso to Section 11A of the

Central Excise Act, 1944 is sustainable in law in the absence of any malafide intent to evade payment of duty?

(BHARGAV D. KARIA, J)

(PRANAV TRIVEDI,J)

SAJ GEORGE