

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
ORDINARY ORIGINAL CIVIL JURISDICTION**

**CENTRAL EXCISE APPEAL NO. 48 OF 2025**

Commissioner Of Cgst And Central Excise ....PETITIONER  
Daman Commissionerate

V/S

Kalpana Industries Limited ....RESPONDENT

Ms. Niyati Mankad with Priyanka Singh for Appellant  
Mr. Jas Sanghvi i/b PDS Legal for Respondent

**CORAM : HON'BLE SHRI JUSTICE B.P.  
COLABAWALLA &  
HON'BLE SHRI JUSTICE FIRDOSH  
PHIROZE POONIWALLA, JJ**

**DATE : 15th April, 2026**

**P.C. :**

S. O. to 17/06/2026 .

**( ASSOCIATE )**