

**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

**CORAM : HON'BLE SHRI JUSTICE M.S. SONAK &  
HON'BLE SHRI JUSTICE JITENDRA  
SHANTILAL JAIN, JJ**

**DATE : 3rd September, 2025**

**P.C. :**

Balance Daily Board cannot be taken up today on account of paucity of time. Stand over to 10/09/2025 . Ad-interim relief or interim relief, if any, granted earlier will continue to operate till next date.

**( ASSOCIATE )**