

**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. Priyanka Singh i/b. Ms. Niyati Mankad, Advocates for the  
Appellant

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

**DATE : 11th February, 2026**

**P.C. :**

S. O. to 18/02/2026 .

**( ASSOCIATE )**