

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

**CENTRAL EXCISE APPEAL NO. 43 OF 2025**

Commissioner Of Cgst And Central Excise ....PETITIONER

Daman Commissionerate

V/S

Kalpana Industries Limited

....RESPONDENT

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

**DATE : 21st January, 2026**

**P.C. :**

Balance Daily Board cannot be taken up today on account of paucity of time. Stand over to 28/01/2026 . Ad-interim relief or interim relief, if any, granted earlier will continue to operate till next date.

**( ASSOCIATE )**