

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

CENTRAL EXCISE APPEAL NO. 43 OF 2025

Commissioner Of Cgst And Central ExcisePETITIONER
Daman Commissionerate

V/S

Kalpana Industries LimitedRESPONDENT

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)