

(2026) 02 SIK CK 1744
In the Sikkim High Court
Case No : Tax Appeal No. 01 Of 2026

Commissioner Of Central Goods And Services, Tax And
Central Excise, Siliguri Commissionerate

APPELLANT

Vs

M/S Sun Pharma Laboratories Limited

RESPONDENT

Date of Decision : 17-02-2026

Acts Referred:

Citation : (2026) 02 SIK CK 1744

Hon'ble Judges : A. Muhamed Mustaque, CJ; Meenakshi Madan Rai, J

Bench : Division Bench

Advocate : Sangita Pradhan, Natasha Pradhan, Sittal Balmiki

Judgement

A. Muhamed Mustaque, CJ

Heard Learned Deputy Solicitor General of India (DSGI) for the Appellant. This Appeal is admitted on the following substantial question of law;

(i) Whether the Learned Customs, Excise and Service Tax Appellate Tribunal, Eastern Zonal Bench, Kolkata (CESTAT), vide the impugned Final Order, dated 26-11-2025, in Excise Appeal No.75162 with Excise Appeal Nos. 75163 and 75164 of 2024, was correct in setting aside the Order, dated 25-10-2023, of the Commissioner (Appeals), Goods and Service Tax, Siliguri Appeal Commissionerate and directing the instant Appellant to refund applications of the Respondent, along with interest @ 6% on the total amount claimed?

Issue Notice to the Respondent returnable by six (06) weeks.

An affidavit of service has been filed by the Appellant.

I.A. No.01 of 2026 is an application filed by the Learned DSGI seeking a stay of the impugned Final Order, dated 26-11-2025, of the CESTAT. The stay as sought is granted until further orders of this Court.

Learned DSGI is permitted to place the certified copies of the impugned Order

dated 26-11-2025 of the CESTAT. The same may be replaced in place of Photostat copies of the original Order.

The Appellant is also permitted to correct the index of the Memorandum of Appeal and is also permitted to place the copy of the Order-in-Appeal dated 25.10.2023 on record.

Stand over to 31st March, 2026.