

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH

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REGIONAL BENCH – COURT NO. 1

**Excise Appeal No.60027 of 2022 [SM]**

[Arising out of OIA No.JNK-EXCUS-APP-84-91-2021-22 dated 15.11.2021 passed by the Commissioner (Appeals), Central Excise, Customs and CGST, Jammu]

**M/s Cadila Pharmaceuticals Ltd.**

**: Appellant**

Cadila Corporate Campus, Sarkhej,  
Dholka Road, Bhat, Ahmedabad,  
Gujarat-382210

Vs

**The Commissioner of Central Excise  
And Service Tax, Jammu**

**: Respondent**

OB-32, Rail Head Complex, Bahu Plaza,  
Jammu & Kashmir- 180012

APPEARANCE:

Shri Naveen Bindal, Advocate for the Appellant

Shri Shivam Syal, Authorised Representative for the Respondent

**CORAM:**

**HON'BLE Mr. P. ANJANI KUMAR, MEMBER (TECHNICAL)**

Date of Hearing: 16.01.2024

Date of Decision: 09.02.2024

**ORDER**

The appeal is rejected. For order see order of date passed in  
Excise Appeal No.60020 of 2022.

**(P. ANJANI KUMAR)**  
MEMBER (TECHNICAL)

PK