

**HIGH COURT OF SIKKIM : GANGTOK**  
Record of Proceedings

**TAX APP. No. 02/2024**

COMMISSIONER OF CENTRAL GOODS AND  
SERVICES TAX AND CENTRAL EXCISE

APPELLANT (S)

VERSUS

M/S ALKEM HEALTH SCIENCE

RESPONDENT (S)

For Appellant : Ms. Sangita Pradhan, Deputy Solicitor General of  
India assisted by Ms. Natasha Pradhan, Advocate.

For Respondent : Mr. Mahesh Raichandani and Mr. Ranjit Prasad,  
Advocates.

**Date: 05/09/2024**

**CORAM:**

**HON'BLE MR. JUSTICE BISWANATH SOMADDER, CHIEF JUSTICE**  
**HON'BLE MRS. JUSTICE MEENAKSHI MADAN RAI, JUDGE**

...

**ORDER : (per the Hon'ble, the Chief Justice)**

This matter is squarely governed by the judgment and order passed by this Court earlier today in Tax Appeal No. 01 of 2024 (Commissioner of Central Goods and Services Tax and Central Excise vs. M/s Alkem Laboratories Ltd.).

Tax Appeal No. 02 of 2024 (Commissioner of Central Goods and Services Tax and Central Excise vs. M/s Alkem Health Science) therefore stands accordingly dismissed.

**(Meenakshi Madan Rai)**  
**Judge**

**(Biswanath Somadder)**  
**Chief Justice**

