

HIGH COURT OF SIKKIM : GANGTOK
Record of Proceedings

Tax App. No.04 of 2025

COMMISSIONER OF CENTRAL GOODS AND
SERVICES TAX AND CENTRAL EXCISE

APPELLANT (S)

VERSUS

M/S INTAS PHARMA LTD.

RESPONDENT (S)

For Appellant : Ms. Sangita Pradhan, Deputy Solicitor General of
India with Ms. Sittal Balmiki and Ms. Natasha
Pradhan, Advocates.

For Respondent : Mr. Deepto Sen(through V.C.),
Ms. Gita Bista and Mr. Dipendra Chettri, Advocates.

Date: 19/02/2026

CORAM:

HON'BLE MR. JUSTICE A. MUHAMED MUSTAQUE, CHIEF JUSTICE
HON'BLE MRS. JUSTICE MEENAKSHI MADAN RAI, JUDGE

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O R D E R: (per the Hon'ble, the Chief Justice)

It is submitted by the learned Deputy Solicitor General of India that the issue involved in the present Appeal has already been decided against the Appellant herein in Civil Appeal Diary No(s).66744/2025 of the Hon'ble Supreme Court of India.

In light of the binding decision of the Hon'ble Supreme Court, this Appeal stands dismissed as covered against the Appellant.

Pending applications, if any, also stand disposed of.

(Meenakshi Madan Rai)
Judge

(A. Muhamed Mustaque)
Chief Justice