

HIGH COURT OF SIKKIM : GANGTOK
Record of Proceedings

I.A. NO.01/2025
IN
TAX APP. NO.02/2025 (Filing No.)

COMMISSIONER OF CENTRAL GOODS AND
SERVICE TAX AND CENTRAL EXCISE

APPELLANT (S)

VERSUS

M/S ZYDUS HEALTHCARE LTD.

RESPONDENT (S)

For Appellant : Mr. Manish Kumar Jain and Ms. Nirupa Rai,
Advocates.

For Respondent : Ms. Gita Bista and Ms. Pratikcha Gurung,
Advocates.

Date: 04/03/2025

CORAM:

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

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

This is an application for condonation of delay of 322 days, filed by the Commissioner of Central Goods and Services Tax and Central Excise, Siliguri Commissionerate, in respect of a final order dated 28th June, 2023, passed by the Learned Customs, Excise and Service Tax Appellate Tribunal, Eastern Zonal Bench, Kolkata.

We are of the view that before disposing of the instant application, an opportunity should be given to the respondent to file an affidavit-in-opposition to the instant application. Such affidavit-in-opposition may be filed within a period of two weeks. Reply thereto, if any, a week thereafter.

The application shall appear along with the main matter four weeks hence, under an appropriate heading.

(Meenakshi Madan Rai)
Judge

(Biswanath Somadder)
Chief Justice