

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
ORDINARY ORIGINAL CIVIL JURISDICTION**

**CENTRAL EXCISE APPEAL NO. 12 OF 2025**

Goldwin Medicare Limited

....PETITIONER

V/S

The Assistant Commission Palghar Cgst And ....RESPONDENT  
Central Excise

Mr. Bharat Raichandani a/w Mr. Bhagrati Sahu i/b. Ms.  
Akanksha A. Mishra, Advocates for the Appellant

Mr. Ram Ochani a/w Mr. Harshad Shingnapurkar, Ms. Krupa  
Hasurkar, Advocates for the Respondents

**CORAM : HON'BLE SHRI JUSTICE B.P.  
COLABAWALLA &  
HON'BLE SHRI JUSTICE FIRDOSH  
PHIROZE POONIWALLA, JJ**

**DATE : 4th February, 2026**

**P.C. :**

S. O. to 11/02/2026 .

**( ASSOCIATE )**