

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST ZONAL BENCH : AHMEDABAD**

REGIONAL BENCH : COURT NO - 3

EXCISE Appeal No. 10005 of 2019-DB

Alkem Laboratories Ltd

...Appellant

-Versus-

C.C.E. & S.T.-Daman

...Respondent

Present For the Appellant : Shri Ishan Bhat, Advocate

Present For the Respondent : Shri J A Patel, Suptd. (AR)

DATE OF HEARING : 21/10/2021

ORDER

After hearing a brief discussion, it was noticed that the issue involved is refund of Central Excise duty. The dispute relates to rate of duty applicable on medicament samples. Consequently, this is Division Bench Matter and may be transferred to Division Bench.

**(Raju)
Member (Technical)**

Neha