

UNITED STATES COURT OF APPEALS  
FOR THE THIRD CIRCUIT

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No. 24-2968

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NOVARTIS PHARMACEUTICALS CORP.,  
Appellant

v.

SECRETARY UNITED STATES DEPARTMENT OF HEALTH AND HUMAN  
SERVICES; ADMINISTRATOR CENTERS FOR MEDICARE & MEDICAID  
SERVICES; UNITED STATES DEPARTMENT OF HEALTH AND HUMAN  
SERVICES; CENTERS FOR MEDICARE & MEDICAID SERVICES; SECRETARY  
UNITED STATES DEPARTMENT OF THE TREASURY; UNITED STATES  
DEPARTMENT OF THE TREASURY; COMMISSIONER INTERNAL REVENUE  
SERVICE; INTERNAL REVENUE SERVICE

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On Appeal from the United States District Court  
for the District of New Jersey  
(D.C. No. 3:23-cv-14221)  
District Judge: Honorable Zahid N. Quraishi

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Argued on April 8, 2025

Before: HARDIMAN, PHIPPS, and FREEMAN, *Circuit Judges*.

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JUDGMENT

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This cause came to be considered on the record from the United States District Court for the District of New Jersey and was argued on April 8, 2025.

On consideration whereof, it is now hereby ORDERED and ADJUDGED that the judgment of the District Court entered on October 18, 2024, is hereby AFFIRMED. All of the above in accordance with the Opinion of this Court.

Costs shall be taxed against Appellant.

ATTEST:

s/ Patricia S. Dodszuweit  
Clerk

Dated: September 11, 2025