

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/SPECIAL CIVIL APPLICATION NO. 2326 of 2026**

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AKASHKUMAR VIJAYBHAI THAKKAR
Versus
UNION OF INDIA & ORS.

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Appearance:

ASHVA LEGAL ADVISORS LLP(13473) for the Petitioner(s) No. 1
MR.AVINASH PODDAR(9761) for the Petitioner(s) No. 1
MS ANCHAL A PODDAR(13386) for the Petitioner(s) No. 1
GOVERNMENT PLEADER for the Respondent(s) No. 3
MR NEEL P LAKHANI(10679) for the Respondent(s) No. 4,5
MR PRADIP D BHATE(1523) for the Respondent(s) No. 1

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CORAM: HONOURABLE MR. JUSTICE A.S. SUPEHIA
and
HONOURABLE MR. JUSTICE PRANAV TRIVEDI

Date : 24/02/2026

ORAL ORDER
(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)

It is noticed by us that the petitioner has neither filed any defense reply nor he has appeared on the dates fixed for personal hearing i.e. on 25.11.2024 , 24.12.2024 and on 01.01.2025. Hence, on the sole ground we are not inclined to interfere with the impugned Order-in-Original, more particularly, the petitioner has challenged the Order-in-Original after a period of one year. It is not in dispute that the petitioner has an alternative remedy to file appeal before the Commissioner (Appeals) under the Customs Act, CGST.

At the request of learned advocate Mr. Gandhi for learned advocate Mr.Avinash Poddar, list the matter on 25.02.2026.

(A. S. SUPEHIA, J)

(PRANAV TRIVEDI,J)

Radhika/12