

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/TAX APPEAL NO. 699 of 2025**

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CCE AND ST NOW PRINCIPAL COMMISSIONER, CENTRAL GST AND
CENTRAL EXCISE, VADODARA-I

Versus

M/S DELOITTE HASKINS AND SELLS CHARTERED ACCOUNTANTS LLP

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Appearance:

MR MAUNIL G YAJNIK(9346) for the Appellant(s) No. 1

MS AMRITA M THAKORE(3208) for the Opponent(s) No. 1

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CORAM: **HONOURABLE MR. JUSTICE A. S. SUPEHIA**

and

HONOURABLE MR. JUSTICE MAULIK J. SHELAT

Date : 07/05/2026

ORAL ORDER

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

1. We have noticed that the Annexure-D of the paper book, which has been placed reliance upon by the Tribunal, as extracted and reproduced in the order of the Tribunal at internal page 11, does not match/reconcile with the actual Annexure-D of the audit report. Thus, prima facie, we are of the opinion that the matter is required to be remanded to the Tribunal for fresh consideration.
2. However, learned Advocate Ms. Amrita Thakore, requests some time in order to verify the aforesaid aspect, list the matter on 17.06.2026.

3. Learned Senior Standing Counsel Mr. Maunil G. Yajnik has given a copy of the paper book to the learned Advocate Ms. Amrita M. Thakore for verifying.

(A. S. SUPEHIA, J)

(MAULIK J. SHELAT, J)

NILESH