

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

**R/MISC. CIVIL APPLICATION (FOR RESTORATION) NO. 1245 of 2026
In R/CIVIL APPLICATION/647/2025
In F/TAX APPEAL/35512/2024**

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COMMISSIONER, CUSTOMS, KANDLA
Versus
JAISU SHIPPING COMPANY PVT. LTD.

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Appearance:
MR UTKARSH R SHARMA(6157) for the Applicant(s) No. 1

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CORAM: **HONOURABLE MR. JUSTICE A.S. SUPEHIA**
and
HONOURABLE MR. JUSTICE MAULIK J.SHELAT

**Date : 08/05/2026
ORAL ORDER
(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)**

1. The present application has been filed seeking the restoration of the captioned application along with the tax appeal.

2. Having regard to the submissions advanced by the learned advocate for the applicant and the averments made in the application, the same deserves to be allowed.

3. The captioned application along with the tax appeal is ordered to be restored to its original file. The present application stands allowed. List the captioned application in *seriatim*.

Sd/-
(A. S. SUPEHIA, J)

Sd/-
(MAULIK J.SHELAT,J)