

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/SPECIAL CIVIL APPLICATION NO. 2354 of 2026**

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SHREE AMBAI JEWELLERS**Versus****OFFICE OF THE DEPUTY COMMISSIONER OF STATE TAX**

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Appearance:**MR ASHUTOSH S DAVE(8865) for the Petitioner(s) No. 1****GOVERNMENT PLEADER 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)**

Today the fresh matter is listed. However, learned advocate Mr. Prem D. Dave for learned advocate Mr. Ashutosh S. Dave for the petitioner has requested for some time.

In our opinion, the petitioner has a remedy to file an appeal against the impugned order before the competent authority.

Stand over to 25.02.2026.

(A. S. SUPEHIA, J)**(PRANAV TRIVEDI, J)**

Radhika/14

Original copy of this order has been signed by the Hon'ble Judges.

Digitally signed by: RADHIKA ABHILASH(HCD0042), Steno Gr II, at High Court of Gujarat on 25/02/2026 10:44:44