

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

MS. TANUSHREE SHRIMAL, ASSISTANT 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 : 25/02/2026

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

Notice returnable on 05th March,2026. Learned Assistant Government Pleader Ms.Tanushree Shrimal waives service of notice on behalf of the respondent.

At the outset, learned advocate Mr.Ashutosh Dave appearing for the petitioner, by placing reliance on the judgement dated 11.12.2025 of this Court passed in Special Civil Application No. 9250 of 2020 and allied matters, more particularly paragraph No.63, has submitted that the petitioner, is ready and willing to deposit the penalty of 200% tax by paying the penalty under Section129(1) of the Central / State Goods and Service Tax Act, 2017 (for short "the CGST Act").

Learned Assistant Government Pleader shall take instructions accordingly.

We are of the opinion that instead of confiscating the goods, the petitioner can be given an opportunity to avail the remedy of paying the penalty as specified under Section 129(1) of the CGST Act. However, this would be subject to further orders passed by this Court. In case the authority is satisfied that the goods are required to be confiscated under Section 130 of the CGST Act, the Court may pass appropriate orders after such evidence is produced before this Court.

(A. S. SUPEHIA, J)

(PRANAV TRIVEDI,J)

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Original copy of this order has been signed by the Hon'ble Judges.
Digitally signed by: BIMAL B CHAKRAVARTY(HC01089), PRIVATE SECRETARY, at High Court of Gujarat on 26/02/2026 11:09:35