

**IN THE HIGH COURT OF GUJARAT AT AHMEDABAD
R/SPECIAL CIVIL APPLICATION NO. 2527 of 2026**

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AL MIZAN GARMENTS PRIVATE LIMITED & ORS.

Versus

UNION OF INDIA & ORS.

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Appearance:

MR MOHAMMED ARKAM G SHAIKH(9840) for the Petitioner(s) No. 1,2,3,4,5

GOVERNMENT PLEADER for the Respondent(s) No. 2,3

MS HETAL G PATEL(11032) for the Respondent(s) No. 1,3,4

TIRTH NAYAK(8563) for the Respondent(s) No. 2

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CORAM:HONOURABLE MR. JUSTICE A.S. SUPEHIA

and

HONOURABLE MR. JUSTICE PRANAV TRIVEDI

Date : 09/04/2026

ORAL ORDER

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

1. When the matter is taken up for hearing, learned advocate Mr.Shaikh as well as learned Senior Standing Counsel Mr.Nayak have submitted that after filing of this writ petition, an appeal against the refund rejection order(s) is also filed on 27.12.2025.

2. Under the circumstances, we are not inclined to entertain the present writ petition. For refund of Rs.2,50,00,000/-, since the petitioners are alleging that the same has been collected coercively by the respondent No.2, it falls within the domain of disputed question of fact, which can be examined by the appellate authority. The present writ petition stands rejected accordingly.

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

**Sd/-
(PRANAV TRIVEDI,J)**

NVMEWADA/98

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

Digitally signed by: NEHABEN VINODBHAI MEWADA(HC01571), PRIVATE SECRETARY, at High Court of Gujarat on 15/04/2026 12:06:05