

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/SPECIAL CIVIL APPLICATION NO. 2531 of 2026**

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DELTA METALS AND ALLOYS
Versus
UNION OF INDIA & ANR.

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Appearance:

UCHIT N SHETH(7336) for the Petitioner(s) No. 1

DEEPAK N KHANCHANDANI(7781) for the Respondent(s) No. 1,2

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CORAM: HONOURABLE MR. JUSTICE A.S. SUPEHIA
and
HONOURABLE MR. JUSTICE PRANAV TRIVEDI

Date : 26/02/2026

ORAL ORDER

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

1. Notice returnable on 05.03.2026. Learned senior standing counsel waives service of notice for and on behalf of respondents.

2. In our opinion, the matter requires remand. It is noticed by us that in the rectification application, which was decided by order dated 18.11.2025, the requirement of personal hearing of the petitioner has been turned down. Moreover, we also find that by passing the order dated 01.02.2025, the competent authority has denied the cross-examination of the witnesses sought by the petitioner on the ground that the Central/Gujarat Goods and Services Tax Act, 2017, does not have such provisions.

3. Learned senior standing counsel Mr. Ankit Shah,

shall accordingly, take instructions in this regard.

4. List the matter 05.03.2026 on the top of the Board.

(A. S. SUPEHIA, J)

(PRANAV TRIVEDI,J)

MANOJ/23

Original copy of this order has been signed by the Hon'ble Judges.
Digitally signed by: MANOJKUMAR(HC01092), PRIVATE SECRETARY, at High Court of Gujarat on 27/02/2026 16:20:01