

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/SPECIAL CIVIL APPLICATION NO. 3796 of 2026**

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MESSRS GUJARTA CRAFT INDUSTRIES LIMITED & ANR.
Versus
THE UNION OF INDIA & ANR.

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Appearance:

A S TRIPATHI(7613) for the Petitioner(s) No. 1,2
DEEPAK N KHANCHANDANI(7781) for the Respondent(s) No. 2
MR PRADIP D BHATE(1523) for the Respondent(s) No. 1

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

Date : 20/03/2026

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

Learned Senior Standing Counsel Mr. Neel Lakhani has tendered the order dated 19.03.2026 . The same is ordered to be taken on record.

By the aforesaid order, the impugned rectification order-in-Appeal dated 31.10.2025 has been confirmed and the appeals of the respondent-department are dismissed and the Refund Sanction Orders dated 23.08.2024 and 20.09.2024 are upheld.

In view of the aforesaid, the prayers made in the present writ petition are satisfied and the petition is accordingly allowed.

(A. S. SUPEHIA, J)

(PRANAV TRIVEDI, J)

Radhika / 6

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 20/03/2026 18:36:07