

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

F/TAX APPEAL NO. 36302 of 2024

With

F/TAX APPEAL NO. 36387 of 2024

With

F/FIRST APPEAL NO. 6530 of 2025

With

F/CIVIL REVISION APPLICATION NO. 6534 of 2025

With

F/FIRST APPEAL NO. 6535 of 2025

With

F/CIVIL APPLICATION NO. 6537 of 2025

In

F/FIRST APPEAL NO. 6535 of 2025

With

F/LETTERS PATENT APPEAL NO. 6590 of 2025

In

R/SPECIAL CIVIL APPLICATION NO. 12834 of 2018

With

CIVIL APPLICATION (FOR INTERIM RELIEF) NO. 1 of 2025 In

F/LETTERS PATENT APPEAL NO. 6590 of 2025

In

R/SPECIAL CIVIL APPLICATION NO. 12834 of 2018

With

F/FIRST APPEAL NO. 6591 of 2025

With

F/CIVIL APPLICATION NO. 6592 of 2025

In

F/FIRST APPEAL NO. 6591 of 2025

With

F/FIRST APPEAL NO. 6593 of 2025

With

F/FIRST APPEAL NO. 6594 of 2025

With

F/FIRST APPEAL NO. 6595 of 2025

With

F/FIRST APPEAL NO. 6596 of 2025

With

F/FIRST APPEAL NO. 6599 of 2025

With

F/CIVIL REVISION APPLICATION NO. 6606 of 2025

With

F/FIRST APPEAL NO. 6608 of 2025

With
F/FIRST APPEAL NO. 6609 of 2025
With
F/FIRST APPEAL NO. 6610 of 2025
With
F/FIRST APPEAL NO. 6611 of 2025
With
F/FIRST APPEAL NO. 6612 of 2025
With
F/FIRST APPEAL NO. 6613 of 2025
With
F/CIVIL APPLICATION NO. 6722 of 2025
In
F/LETTERS PATENT APPEAL NO. 6431 of 2025
With
F/CIVIL APPLICATION NO. 6733 of 2025
In
F/FIRST APPEAL NO. 4976 of 2025
With
F/LETTERS PATENT APPEAL NO. 6743 of 2025
In
R/SPECIAL CIVIL APPLICATION NO. 19172 of 2007
With
CIVIL APPLICATION (FOR INTERIM RELIEF) NO. 1 of 2025 In
F/LETTERS PATENT APPEAL NO. 6743 of 2025
In
R/SPECIAL CIVIL APPLICATION NO. 19172 of 2007
With
F/FIRST APPEAL NO. 6749 of 2025
With
CIVIL APPLICATION (FOR STAY) NO. 1 of 2025
In F/FIRST APPEAL NO. 6749 of 2025
With
F/CIVIL APPLICATION NO. 6751 of 2025
In
F/FIRST APPEAL NO. 6749 of 2025
With
F/CIVIL APPLICATION NO. 6753 of 2025
In
F/FIRST APPEAL NO. 27008 of 2021
With
F/CIVIL APPLICATION NO. 6755 of 2025
In
F/FIRST APPEAL NO. 6509 of 2025
With

F/CIVIL APPLICATION NO. 6760 of 2025
In
F/FIRST APPEAL NO. 26996 of 2021
With
F/MISC. CIVIL APPLICATION NO. 6762 of 2025
In
F/LETTERS PATENT APPEAL NO. 30805 of 2024
With
F/MISC. CIVIL APPLICATION NO. 6765 of 2025
In
F/CIVIL APPLICATION NO. 28300 of 2023
With
F/CIVIL APPLICATION NO. 6767 of 2025
In
R/SECOND APPEAL NO. 26 of 2025
With
F/FIRST APPEAL NO. 6769 of 2025
With
CIVIL APPLICATION (FOR STAY) NO. 1 of 2025
In F/FIRST APPEAL NO. 6769 of 2025
With
F/FIRST APPEAL NO. 6770 of 2025
With
CIVIL APPLICATION (FOR STAY) NO. 1 of 2025
In F/FIRST APPEAL NO. 6770 of 2025
With
F/CIVIL REVISION APPLICATION NO. 6771 of 2025
With
F/CIVIL APPLICATION NO. 6773 of 2025
In
F/CIVIL REVISION APPLICATION NO. 6771 of 2025
With
F/LETTERS PATENT APPEAL NO. 6774 of 2025
In
R/SPECIAL CIVIL APPLICATION NO. 17022 of 2024
With
F/CIVIL APPLICATION NO. 6776 of 2025
In
F/LETTERS PATENT APPEAL NO. 6774 of 2025
With
F/SECOND APPEAL NO. 6780 of 2025
With
F/CIVIL APPLICATION NO. 6781 of 2025
In
F/SECOND APPEAL NO. 6780 of 2025

With
F/LETTERS PATENT APPEAL NO. 6782 of 2025
In
R/SPECIAL CIVIL APPLICATION NO. 17718 of 2024
With
F/CIVIL APPLICATION NO. 6784 of 2025
In
F/LETTERS PATENT APPEAL NO. 6782 of 2025
With
F/FIRST APPEAL NO. 6785 of 2025
With
CIVIL APPLICATION (FOR STAY) NO. 1 of 2025
In F/FIRST APPEAL NO. 6785 of 2025
With
F/LETTERS PATENT APPEAL NO. 6786 of 2025
In
R/SPECIAL CIVIL APPLICATION NO. 17810 of 2016
With
F/CIVIL APPLICATION NO. 6787 of 2025
In
F/LETTERS PATENT APPEAL NO. 6786 of 2025
With
F/CIVIL APPLICATION NO. 6790 of 2025
In
F/FIRST APPEAL NO. 27012 of 2021
With
F/LETTERS PATENT APPEAL NO. 6803 of 2025
In
R/SPECIAL CIVIL APPLICATION NO. 17056 of 2024
With
F/CIVIL APPLICATION NO. 6804 of 2025
In
F/LETTERS PATENT APPEAL NO. 6803 of 2025
With
F/LETTERS PATENT APPEAL NO. 6807 of 2025
In
R/SPECIAL CIVIL APPLICATION NO. 69 of 2025
With
F/CIVIL APPLICATION NO. 6808 of 2025
In
F/LETTERS PATENT APPEAL NO. 6807 of 2025
With
F/CIVIL REVISION APPLICATION NO. 6811 of 2025
With
F/CIVIL APPLICATION NO. 6814 of 2025

In
F/LETTERS PATENT APPEAL NO. 4016 of 2025
With
F/SECOND APPEAL NO. 6815 of 2025
With
CIVIL APPLICATION (FOR STAY) NO. 1 of 2025
In F/SECOND APPEAL NO. 6815 of 2025
With
CIVIL APPLICATION (FOR CONDONATION OF DELAY) NO. 3 of 2025
In CIVIL APPLICATION (FOR BRINGING HEIRS) NO. 2 of 2025
In F/SECOND APPEAL NO. 6816 of 2025
With
CIVIL APPLICATION (FOR BRINGING HEIRS) NO. 2 of 2025
In F/SECOND APPEAL NO. 6816 of 2025
With
F/SECOND APPEAL NO. 6817 of 2025
With
CIVIL APPLICATION (FOR STAY) NO. 1 of 2025
In F/SECOND APPEAL NO. 6817 of 2025
With
F/LETTERS PATENT APPEAL NO. 6818 of 2025
In
R/SPECIAL CIVIL APPLICATION NO. 17620 of 2024
With
F/CIVIL APPLICATION NO. 6819 of 2025
In
F/LETTERS PATENT APPEAL NO. 6818 of 2025
With
F/SECOND APPEAL NO. 6834 of 2025
With
F/CIVIL APPLICATION NO. 6835 of 2025
In
F/SECOND APPEAL NO. 6834 of 2025
With
F/FIRST APPEAL NO. 6836 of 2025
With
F/FIRST APPEAL NO. 6839 of 2025
With
F/FIRST APPEAL NO. 6840 of 2025
With
F/FIRST APPEAL NO. 6841 of 2025
With
CIVIL APPLICATION (FOR STAY) NO. 1 of 2025
In F/FIRST APPEAL NO. 6841 of 2025
With

F/FIRST APPEAL NO. 6842 of 2025
With
CIVIL APPLICATION (FOR STAY) NO. 1 of 2025
In F/FIRST APPEAL NO. 6842 of 2025
With
F/FIRST APPEAL NO. 6843 of 2025
With
CIVIL APPLICATION (FOR STAY) NO. 1 of 2025
In F/FIRST APPEAL NO. 6843 of 2025
With
F/MISC. CIVIL APPLICATION NO. 6856 of 2025
With
F/MISC. CIVIL APPLICATION NO. 6857 of 2025
In
F/SECOND APPEAL NO. 27862 of 2024
With
F/SECOND APPEAL NO. 6858 of 2025
With
CIVIL APPLICATION (FOR STAY) NO. 1 of 2025
In F/SECOND APPEAL NO. 6858 of 2025
With
F/CIVIL APPLICATION NO. 6859 of 2025
In
F/MISC. CIVIL APPLICATION NO. 6857 of 2025
With
F/CIVIL APPLICATION NO. 6860 of 2025
In
F/SECOND APPEAL NO. 6858 of 2025
With
F/MISC. CIVIL APPLICATION NO. 6861 of 2025
In
F/SECOND APPEAL NO. 22617 of 2024
With
F/FIRST APPEAL NO. 6862 of 2025
With
F/CIVIL APPLICATION NO. 6865 of 2025
In
F/FIRST APPEAL NO. 6862 of 2025
With
F/FIRST APPEAL NO. 6867 of 2025
With
F/MISC. CIVIL APPLICATION NO. 6872 of 2025
In
R/LETTERS PATENT APPEAL NO. 714 of 2021
With

F/FIRST APPEAL NO. 6916 of 2025
With
CIVIL APPLICATION (FOR STAY) NO. 1 of 2025
In F/FIRST APPEAL NO. 6916 of 2025
With
F/MISC. CIVIL APPLICATION NO. 6917 of 2025
In
F/LETTERS PATENT APPEAL NO. 35577 of 2024
With
F/MISC. CIVIL APPLICATION NO. 6919 of 2025
In
F/LETTERS PATENT APPEAL NO. 35507 of 2024
With
F/CIVIL APPLICATION NO. 6920 of 2025
In
F/FIRST APPEAL NO. 6008 of 2025
With
F/APPEAL FROM ORDER NO. 6921 of 2025
With
CIVIL APPLICATION (FOR INTERIM RELIEF) NO. 1 of 2025
In F/APPEAL FROM ORDER NO. 6921 of 2025
With
F/FIRST APPEAL NO. 6922 of 2025
With
F/CIVIL REVISION APPLICATION NO. 6923 of 2025
With
F/CIVIL APPLICATION NO. 6924 of 2025
In
F/FIRST APPEAL NO. 6922 of 2025
With
F/FIRST APPEAL NO. 6925 of 2025
With
F/CIVIL REVISION APPLICATION NO. 6926 of 2025
With
F/CIVIL APPLICATION NO. 6927 of 2025
In
F/FIRST APPEAL NO. 6925 of 2025
With
F/LETTERS PATENT APPEAL NO. 6928 of 2025
In
R/SPECIAL CIVIL APPLICATION NO. 9463 of 2022
With
F/FIRST APPEAL NO. 6929 of 2025
With
CIVIL APPLICATION (FOR STAY) NO. 1 of 2025

In F/FIRST APPEAL NO. 6929 of 2025
With
F/CIVIL APPLICATION NO. 6930 of 2025
In
F/FIRST APPEAL NO. 6929 of 2025
With
F/MISC. CIVIL APPLICATION NO. 6931 of 2025
In
R/LETTERS PATENT APPEAL NO. 645 of 2023
With
F/CIVIL REVISION APPLICATION NO. 6932 of 2025
With
F/SECOND APPEAL NO. 6933 of 2025
With
CIVIL APPLICATION (FOR STAY) NO. 1 of 2025
In F/SECOND APPEAL NO. 6933 of 2025
With
F/LETTERS PATENT APPEAL NO. 6934 of 2025
In
R/SPECIAL CIVIL APPLICATION NO. 20011 of 2022
With
F/CIVIL APPLICATION NO. 6935 of 2025
In
F/SECOND APPEAL NO. 6933 of 2025
With
F/CIVIL APPLICATION NO. 6936 of 2025
In
F/LETTERS PATENT APPEAL NO. 6934 of 2025
With
F/CIVIL APPLICATION NO. 6938 of 2025
In
R/FIRST APPEAL NO. 4378 of 2023
With
F/CIVIL REVISION APPLICATION NO. 6940 of 2025
With
F/FIRST APPEAL NO. 6943 of 2025
With
F/FIRST APPEAL NO. 6961 of 2025
With
F/FIRST APPEAL NO. 6978 of 2025
With
CIVIL APPLICATION (FOR INTERIM RELIEF) NO. 1 of 2025
In F/FIRST APPEAL NO. 6978 of 2025
With
F/CIVIL APPLICATION NO. 6982 of 2025

In
F/FIRST APPEAL NO. 6978 of 2025
With
F/FIRST APPEAL NO. 6985 of 2025
With
CIVIL APPLICATION (FOR INTERIM RELIEF) NO. 1 of 2025
In F/FIRST APPEAL NO. 6985 of 2025
With
F/CIVIL APPLICATION NO. 6986 of 2025
In
F/FIRST APPEAL NO. 6985 of 2025
With
F/FIRST APPEAL NO. 6987 of 2025
With
F/CIVIL APPLICATION NO. 6991 of 2025
In
F/FIRST APPEAL NO. 6987 of 2025
With
F/FIRST APPEAL NO. 7001 of 2025
With
CIVIL APPLICATION (FOR STAY) NO. 1 of 2025
In F/FIRST APPEAL NO. 7001 of 2025
With
F/CIVIL APPLICATION NO. 7002 of 2025
In
F/FIRST APPEAL NO. 7001 of 2025
With
F/SPECIAL CIVIL APPLICATION NO. 7030 of 2025
With
F/PETN. UNDER ARBITRATION ACT NO. 7033 of 2025
With
F/LETTERS PATENT APPEAL NO. 7038 of 2025
In
R/SPECIAL CIVIL APPLICATION NO. 17185 of 2024
With
CIVIL APPLICATION (FOR STAY) NO. 1 of 2025 In F/LETTERS PATENT
APPEAL NO. 7038 of 2025
In
R/SPECIAL CIVIL APPLICATION NO. 17185 of 2024
With
F/LETTERS PATENT APPEAL NO. 7046 of 2025
In
R/SPECIAL CIVIL APPLICATION NO. 17194 of 2024
With
CIVIL APPLICATION (FOR STAY) NO. 1 of 2025 In F/LETTERS PATENT

APPEAL NO. 7046 of 2025
In
R/SPECIAL CIVIL APPLICATION NO. 17194 of 2024
With
F/FIRST APPEAL NO. 7054 of 2025
With
F/FIRST APPEAL NO. 7055 of 2025
With
F/CIVIL APPLICATION NO. 7056 of 2025
In
F/FIRST APPEAL NO. 7055 of 2025
With
F/FIRST APPEAL NO. 7057 of 2025
With
F/CIVIL APPLICATION NO. 7059 of 2025
In
F/FIRST APPEAL NO. 7057 of 2025
With
F/FIRST APPEAL NO. 7061 of 2025
With
F/CIVIL APPLICATION NO. 7062 of 2025
In
F/FIRST APPEAL NO. 7061 of 2025
With
F/FIRST APPEAL NO. 7063 of 2025
With
F/FIRST APPEAL NO. 7064 of 2025
With
F/LETTERS PATENT APPEAL NO. 7065 of 2025
In
R/SPECIAL CIVIL APPLICATION NO. 17190 of 2024
With
CIVIL APPLICATION (FOR STAY) NO. 1 of 2025 In F/LETTERS PATENT
APPEAL NO. 7065 of 2025
In
R/SPECIAL CIVIL APPLICATION NO. 17190 of 2024
With
F/FIRST APPEAL NO. 7066 of 2025
With
F/FIRST APPEAL NO. 7067 of 2025
With
F/FIRST APPEAL NO. 7068 of 2025
With
F/FIRST APPEAL NO. 7070 of 2025
With

F/FIRST APPEAL NO. 7074 of 2025
With
F/CIVIL APPLICATION NO. 7076 of 2025
In
F/FIRST APPEAL NO. 7074 of 2025
With
F/LETTERS PATENT APPEAL NO. 7101 of 2025
In
R/SPECIAL CIVIL APPLICATION NO. 189 of 2025
With
F/CIVIL APPLICATION NO. 7102 of 2025
In
F/LETTERS PATENT APPEAL NO. 7101 of 2025
With
F/FIRST APPEAL NO. 7109 of 2025
With
F/CIVIL APPLICATION NO. 7110 of 2025
In
F/FIRST APPEAL NO. 7109 of 2025
With
F/FIRST APPEAL NO. 7117 of 2025
With
F/SPECIAL CIVIL APPLICATION NO. 7140 of 2025
With
F/SPECIAL CIVIL APPLICATION NO. 7143 of 2025
With
F/SPECIAL CIVIL APPLICATION NO. 7155 of 2025
With
F/SPECIAL CIVIL APPLICATION NO. 7156 of 2025
With
F/MISC. CIVIL APPLICATION NO. 7157 of 2025
In
R/TAX APPEAL NO. 371 of 2022
With
F/SPECIAL CIVIL APPLICATION NO. 7160 of 2025
With
F/SPECIAL CIVIL APPLICATION NO. 7166 of 2025
With
F/SPECIAL CIVIL APPLICATION NO. 7167 of 2025
With
F/SPECIAL CIVIL APPLICATION NO. 7199 of 2025
With
F/SPECIAL CIVIL APPLICATION NO. 7203 of 2025
With
F/SPECIAL CIVIL APPLICATION NO. 7213 of 2025

With
F/SPECIAL CIVIL APPLICATION NO. 7215 of 2025
With
F/SPECIAL CIVIL APPLICATION NO. 7232 of 2025
With
F/SPECIAL CIVIL APPLICATION NO. 7240 of 2025
With
F/SPECIAL CIVIL APPLICATION NO. 7245 of 2025
With
F/SPECIAL CIVIL APPLICATION NO. 7247 of 2025
With
F/SPECIAL CIVIL APPLICATION NO. 7254 of 2025
With
F/SPECIAL CIVIL APPLICATION NO. 7259 of 2025
With
F/SPECIAL CIVIL APPLICATION NO. 7260 of 2025
With
F/SPECIAL CIVIL APPLICATION NO. 7262 of 2025
With
F/SPECIAL CIVIL APPLICATION NO. 7263 of 2025
With
F/SPECIAL CIVIL APPLICATION NO. 7269 of 2025
With
F/SPECIAL CIVIL APPLICATION NO. 7270 of 2025
With
F/PETN. UNDER ARBITRATION ACT NO. 7275 of 2025
With
F/SPECIAL CIVIL APPLICATION NO. 7277 of 2025
With
F/SPECIAL CIVIL APPLICATION NO. 7278 of 2025
With
F/SPECIAL CIVIL APPLICATION NO. 7282 of 2025
With
F/SPECIAL CIVIL APPLICATION NO. 7284 of 2025
With
F/MISC. CIVIL APPLICATION NO. 7285 of 2025
In
R/SPECIAL CIVIL APPLICATION NO. 16104 of 2016
With
F/SPECIAL CIVIL APPLICATION NO. 7289 of 2025
With
F/SPECIAL CIVIL APPLICATION NO. 7292 of 2025
With
F/SPECIAL CIVIL APPLICATION NO. 7295 of 2025
With

F/SPECIAL CIVIL APPLICATION NO. 7300 of 2025
With
F/SPECIAL CIVIL APPLICATION NO. 7304 of 2025
With
F/SPECIAL CIVIL APPLICATION NO. 7308 of 2025
With
F/SPECIAL CIVIL APPLICATION NO. 7310 of 2025
With
F/SPECIAL CIVIL APPLICATION NO. 7313 of 2025
With
F/MISC. CIVIL APPLICATION NO. 7314 of 2025
In
R/SPECIAL CIVIL APPLICATION NO. 17599 of 2021
With
F/SPECIAL CIVIL APPLICATION NO. 7315 of 2025
With
F/SPECIAL CIVIL APPLICATION NO. 7318 of 2025
With
F/MISC. CIVIL APPLICATION NO. 7319 of 2025
In
R/SPECIAL CIVIL APPLICATION NO. 16286 of 2022
With
F/MISC. CIVIL APPLICATION NO. 7324 of 2025
In
R/SPECIAL CRIMINAL APPLICATION NO. 249 of 2025
With
F/MISC. CIVIL APPLICATION NO. 7366 of 2025
In
R/SPECIAL CIVIL APPLICATION NO. 11260 of 2012
With
F/MISC. CIVIL APPLICATION NO. 7421 of 2025
In
R/SPECIAL CIVIL APPLICATION NO. 2287 of 2019
With
F/MISC. CIVIL APPLICATION NO. 7426 of 2025
In
R/SPECIAL CIVIL APPLICATION NO. 15832 of 2016
With
F/MISC. CIVIL APPLICATION NO. 7470 of 2025
In
R/SPECIAL CIVIL APPLICATION NO. 17580 of 2022
With
F/MISC. CIVIL APPLICATION NO. 7507 of 2025
In
R/TAX APPEAL NO. 265 of 2023

With
F/MISC. CIVIL APPLICATION NO. 7511 of 2025
In
R/SPECIAL CIVIL APPLICATION NO. 11263 of 2012
With
F/MISC. CIVIL APPLICATION NO. 7512 of 2025
In
R/MISC. CIVIL APPLICATION NO. 1685 of 2024

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EMESKE INDUSTRIES
Versus
STATE OF GUJARAT

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Appearance:
MR. APURVA N MEHTA(7202) for the Appellant(s) No. 1

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CORAM:**ADDITIONAL REGISTRAR (JUDICIAL)**

Date : 11/03/2025

COMMON ORAL ORDER

On perusal of office note dated 11.03.2025, the office objections have not been removed within stipulated period. Hence, the office objections are ordered to be removed within a period of 14 clear days from the date of this order, failing which, the matter shall be placed before the Hon'ble Court.

The office is directed to place the copy of this order in each of the captioned matters.

(P. S. DAVE)

ADDITIONAL REGISTRAR (JUDICIAL)

RB DESAI

Original copy of this order has been signed by the Hon'ble Judge.
Digitally signed by: RAJU BALDEVBHAI DESAI(HC01405), STENO GR II, at High Court of Gujarat on 11/03/2025 15:07:44