

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/SPECIAL CIVIL APPLICATION NO. 6021 of 2022****With****CIVIL APPLICATION (FOR DIRECTION) NO. 1 of 2023****In R/SPECIAL CIVIL APPLICATION NO. 6021 of 2022**

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M/S OSWAL INDUSTRIES LTD.**Versus****COMMISSIONER, THE CENTRAL GOODS AND SERVICE TAX AND
CENTRAL EXCISE & ORS.**

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Appearance:**MR. JAIMIN R DAVE(7022) for the Petitioner(s) No. 1****MR NIKUNT K RAVAL(5558) for the Respondent(s) No. 1****RULE SERVED for the Respondent(s) No. 2,3,4,5**

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CORAM:ADDITIONAL REGISTRAR (JUDICIAL)**Date : 17/01/2025****ORAL ORDER**

1. Learned advocate Mr. Nikunt K. Raval appearing for the respective party is absent in the first and second session.
2. Perused the withdrawal of appearance note dated 30.12.2024 addressed to the office filed by learned advocate Mr. Nikunt K. Raval for the respective party and the office note dated 01.01.2025 pertaining to the same.
3. It, prima facie, appears that the aforesaid withdrawal of appearance note is neither annexed with the resignation letter dated 24.12.2024 and/or any communication to respective party and RPAD slip nor annexed with any acknowledgement by respective party of receipt of communication pertaining to the retirement notice/online

consignment tracking report. Moreover, there is nothing on record to show by way of communication/letter that the client(s) has/have intimated the learned advocate that clients do not want to continue the learned advocate and are relieving the concerned advocate from the matter. Hence, the withdrawal of appearance note is not in compliance with Rule 133 of the Gujarat High Court Rules, 1993.

4. In view of the aforesaid facts and circumstances, the withdrawal of appearance note dated 30.12.2024 filed by learned advocate Mr. Nikunt K. Raval for respective party and the office note dated 01.01.2025 are declined herewith and disposed of accordingly.

(P. S. DAVE)

ADDITIONAL REGISTRAR (JUDICIAL)

SSVohra