

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: HONOURABLE MR. JUSTICE BHARGAV D. KARIA
and
HONOURABLE MR. JUSTICE NIRAL R. MEHTA**

Date : 03/04/2024

ORAL ORDER

(PER : HONOURABLE MR. JUSTICE BHARGAV D. KARIA)

Learned Senior Standing Counsel Mr. Nikunt Raval for
respondent No.1 has filed sick note.

Stand over to 26th April,2024.

(BHARGAV D. KARIA, J)

(NIRAL R. MEHTA, J)

JYOTI V. JANI