

**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 : 13/09/2024**

**ORAL ORDER**

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

Heard learned advocate Mr.Jaimin R. Dave for the petitioner.

Learned advocate Mr.Nikunt Raval for respondent No.1 is not present. Hence, in the interest of justice, stand over to 11.10.2024.

**(BHARGAV D. KARIA, J)**

**(NIRAL R. MEHTA,J)**

V.J. SATWARA