

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/CIVIL APPLICATION (FOR CONDONATION OF DELAY) NO. 1677 of 2026
In
F/TAX APPEAL/7872/2026

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M/S TIRUPATI ENTERPRISES

Versus

THE COMMISSIONER OF CUSTOMS (PREVENTIVE)

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Appearance:

MR. PARTH P RACHCHH(13990) for the Applicant(s) No. 1

MR CB GUPTA(1685) for the Respondent(s) No. 1

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

Date : 16/04/2026

ORAL ORDER

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

1. Rule. Learned Senior Standing Counsel Mr. C.B. Gupta waives service of notice of rule on behalf of the respondent.
2. The present application is filed seeking condonation of delay of 25 days in filing the captioned appeal.
3. Though the respondent had not filed the affidavit controverting the delay, learned Senior Standing Counsel Mr.C.B. Gupta appearing for the respondent requested that delay may not be condoned.
4. Having heard the learned advocates for the respective parties, we find the explanation explaining the delay of 25 days palatable, more particularly when the same are uncontroverted. Hence, delay of 25 days requires to be condoned. The same is hereby condoned.
5. The present application stands allowed. Registry to list the captioned appeal in seriatim.

6. Rule is made absolute to the aforesaid extent.

(A. S. SUPEHIA, J)

(PRANAV TRIVEDI, J)

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Original copy of this order has been signed by the Hon'ble Judges.
Digitally signed by: PHALGUNI VISHRAMBHAI PATEL(HC00175), PRINCIPAL PRIVATE SECRETARY, at High Court of Gujarat on 17/04/2026 10:54:41