

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/SPECIAL CIVIL APPLICATION NO. 4737 of 2024**

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UMESH INDUSTRIES PVT. LTD.

Versus

STATE OF GUJARAT & ANR.

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Appearance:

PRIYANK P LODHA(7852) for the Petitioner(s) No. 1

NOTICE SERVED for the Respondent(s) No. 1,2

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CORAM: **HONOURABLE MR. JUSTICE BHARGAV D. KARIA**

and

HONOURABLE MR. JUSTICE D.N. RAY**Date : 02/05/2025****ORAL ORDER****(PER : HONOURABLE MR. JUSTICE BHARGAV D. KARIA)**

Learned advocate Mr. Priyank Lodha for the petitioner, under instructions, seeks permission to withdraw this petition with a liberty to avail alternative efficacious remedy by preferring an appeal challenging the impugned Order-in-Original.

It was further prayed that if the appeal shall be filed within four weeks from today, the time spent by the petitioner before this Court may be considered as bonafide for consideration of the issue of delay in preferring the appeal.

Without entering into the merits of the matter, permission, as sought for, is granted.

Present petition is disposed of as withdrawn at this stage with a liberty to the petitioner to avail alternative efficacious remedy by preferring an appeal under Section 107 of the GST Act.

If the petitioner prefers the appeal within a period of four weeks from today, the appellate authority shall consider the time spent by the petitioner before this Court as bonafide for consideration of the issue of delay if any in preferring the appeal.

Notice is discharged.

(BHARGAV D. KARIA, J)

(D.N.RAY, J)

ILA

Original copy of this order has been signed by the Hon'ble Judges.
Digitally signed by: ILA PRAFULKUMAR PATEL(HC00194), Principal Pvt Secretary, at High Court of Gujarat on 05/05/2025 14:25:02