

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/SPECIAL CIVIL APPLICATION NO. 4938 of 2024

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M/S SAI INDUSTRIES PVT LTD & ANR.

Versus

UNION OF INDIA & ORS.

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Appearance:

MR PARITOSH GUPTA ADVOCATE FOR GUPTA LAW ASSOCIATES(9818)

for the Petitioner(s) No. 1,2

for the Respondent(s) No. 1,2,3

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CORAM: HONOURABLE MR. JUSTICE BHARGAV D. KARIA

and

HONOURABLE MR. JUSTICE NIRAL R. MEHTA

Date : 27/03/2024

ORAL ORDER

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

[1] Learned advocate Mr. Paritosh Gupta for the petitioners submitted that the issue arising in this petition is to challenge the Rule 96(10) of the Central Goods and Services Tax Rules, 2017. It was submitted that similar matter being R/Special Civil Application No.11363 of 2020 is pending for adjudication before this Court.

[2] Considering the above submissions, issue Notice returnable on 3rd April 2024 as the aforesaid matter is already listed on the said date.

[3] During the pendency of this petition, the respondents authorities are directed not to take any coercive action against the petitioners. Direct service, through E-mail, is permitted.

(BHARGAV D. KARIA, J)

(NIRAL R. MEHTA, J)

CHANDRESH