

**IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**

**R/SPECIAL CIVIL APPLICATION NO. 3988 of 2026**

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PANCHVATI SHIP BREAKERS  
Versus  
COMMISSIONER OF CENTRAL EXCISE AND CGST - BHAVNAGAR

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Appearance:

MR TUSHAR HEMANI SENIOR ADVOCATE with MS VAIBHAVI K PARIKH(3238)  
for the Petitioner(s) No. 1  
MS NIDHI VYAS for the Respondent (s) No.1  
PARAM V SHAH(9473) for the Respondent(s) No. 1

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

**Date : 20/03/2026**

**ORAL ORDER**

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

Heard learned Senior Advocate Mr. Tushar Hemani assisted by learned advocate Ms. Vaibhavi Parikh for the petitioner.

Issue ***Notice*** returnable on ***09.04.2026***. Learned Senior Standing Counsel Ms. Nidhi Vyas waives service of notice on behalf of the respondent.

The recovery proceedings are stayed till the next date of hearing.

The respondent if desirous shall file affidavit-in-reply by the next date of hearing

***(A. S. SUPEHIA, J)***

***(PRANAV TRIVEDI,J)***