

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/SPECIAL CIVIL APPLICATION NO. 5747 of 2025**

M/S. KUSH PROTEINS PVT. LTD. & ANR.

Versus

UNION OF INDIA & ORS.

Appearance:

MR NAITIK N SHAH(11495) for the Petitioner(s) No. 1,2

MR NIRAV P SHAH(6475) for the Petitioner(s) No. 1,2

MR PRADIP D BHATE(1523) for the Respondent(s) No. 1,2,3

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. Nirav Shah for the petitioners submitted that the issue arising in this petition regarding sanctioning of the refund claim of the petitioners is squarely covered by the decision of this Court in case of **Patanjail Foods Ltd. vs. Union of India and others** reported in **[2025] 172 taxmann.com 133 (Gujarat)**.

Considering the above submissions, issue notice for final disposal, returnable on 11/06/2025. Direct service through e-mail is permitted. To be listed on top of the board.

(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 14:25:19