

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/SPECIAL CIVIL APPLICATION NO. 5787 of 2026**

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POLYNOVA INDUSTRIES LIMITED & ANR.

Versus

DIRECTORATE GENERAL TRADE REMEDIES & ORS.

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Appearance:

MR MIHIR JOSHI, SENIOR ADVOCATE WITH MR HARSH N PAREKH
(6951) for the Petitioner(s) No. 1,2

PRIYAL M PARIKH(7593) for the Petitioner(s) No. 1,2

MR MIHIR THAKORE, SENIOR ADVOCATE and MR PRAGYAN PRADIP
SHARMA, SENIOR ADVOCATE WITH MS GARGI R VYAS(7983) AND MR
PIYUSH SHARMA for the Respondent(s) No. 3

MR ANKIT SHAH(6371) for the Respondent(s) No. 1,2

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CORAM: **HONOURABLE MR. JUSTICE A.S. SUPEHIA**

and

HONOURABLE MR. JUSTICE PRANAV TRIVEDI**Date : 28/04/2026****ORAL ORDER****(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)**

1. **Notice** returnable on **15.06.2026**. Learned advocates waive service of notice for and on behalf of the respective respondents.

2. At the outset, learned Senior Advocate Mr.Thakore has submitted that the present writ petition is not maintainable as the petitioners have alternative remedy to file an appeal before the appropriate forum. He has referred to the Customs Tariff (Identification, Assessment and Collection of Anti-Dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995 more particularly, Rule 18, which mentions about levy of duties and has submitted that as on today, the Government has not issued any notification. Further, reference is made by him

to the provisions of Section 9-C of the Customs Tariff Act, 1975 read with the Finance Act, 2023 substituting the aforesaid provision of section 9-C and has submitted that the writ petition may not be entertained.

3. Learned Senior Advocate Mr.Sharma has also submitted that against the same order, Oswal Poly Chem Pvt. Ltd. has approached the forum before the Customs, Excise and Service Tax Appellate Tribunal, New Delhi and it is urged that the pendency of this writ petition may affect the said proceedings and the present order may not restrain the Central Government in any manner from issuing notification.

4. Looking to the aforesaid submissions and in the interest of the respective parties, we clarify that pendency of this writ petition and issuance of notice may not be construed in a manner to defer the proceedings pending in any forum by any of the parties. The forum may continue with the proceedings. We further clarify that we are not restricting the Government in proceeding in accordance with law. The issue of maintainability of the writ petition is left open.

Sd/-
(A. S. SUPEHIA, J)

Sd/-
(PRANAV TRIVEDI,J)