

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/SPECIAL CIVIL APPLICATION NO. 6108 of 2026**

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ANAVEN LLP & ANR.

Versus

UNION OF INDIA & ORS.

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Appearance:

MR ABHAY Y DESAI(12861) for the Petitioner(s) No. 1,2

MS. NIMISHA PAREKH, ASSISTANT GOVERNMENT PLEADER for the

Respondent(s) No. 3,4

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

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

and

HONOURABLE MR. JUSTICE PRANAV TRIVEDI

Date : 29/04/2026

ORAL ORDER

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

Notice, returnable on 09.07.2026.

Ms. Nimisha Parekh, learned Assistant Government Pleader waives service of notice for the respondent Nos. 3 and 4.

By the next date of hearing, the respondents shall produce the judgment as referred in the order dated 12.02.2026, the same is as under:

Delhi High Court- Bharti Telemedia Ltd. [2021]:
Reaffirmed that ITC requires actual payment of tax.

Direct Service through email is permitted.

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