

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/SPECIAL CIVIL APPLICATION NO. 5562 of 2021
With
R/SPECIAL CIVIL APPLICATION NO. 5340 of 2021
With
R/SPECIAL CIVIL APPLICATION NO. 5585 of 2021
With
R/SPECIAL CIVIL APPLICATION NO. 6012 of 2021
With
R/SPECIAL CIVIL APPLICATION NO. 6390 of 2021
With
R/SPECIAL CIVIL APPLICATION NO. 6300 of 2021
With
R/SPECIAL CIVIL APPLICATION NO. 6037 of 2021
With
R/SPECIAL CIVIL APPLICATION NO. 6361 of 2021
With
R/SPECIAL CIVIL APPLICATION NO. 6599 of 2021
With
R/SPECIAL CIVIL APPLICATION NO. 6874 of 2021
With
R/SPECIAL CIVIL APPLICATION NO. 6878 of 2021
With
R/SPECIAL CIVIL APPLICATION NO. 6770 of 2021
With
R/SPECIAL CIVIL APPLICATION NO. 6792 of 2021
With
R/SPECIAL CIVIL APPLICATION NO. 6877 of 2021
With
R/SPECIAL CIVIL APPLICATION NO. 6876 of 2021
With
R/SPECIAL CIVIL APPLICATION NO. 6875 of 2021
With
R/SPECIAL CIVIL APPLICATION NO. 6657 of 2021
With
R/SPECIAL CIVIL APPLICATION NO. 6687 of 2021
With
R/SPECIAL CIVIL APPLICATION NO. 7116 of 2021
With
R/SPECIAL CIVIL APPLICATION NO. 6828 of 2021
With
R/SPECIAL CIVIL APPLICATION NO. 10663 of 2021
With
R/SPECIAL CIVIL APPLICATION NO. 8598 of 2021
With
R/SPECIAL CIVIL APPLICATION NO. 9334 of 2021
With
R/SPECIAL CIVIL APPLICATION NO. 9464 of 2021

With
R/SPECIAL CIVIL APPLICATION NO. 9462 of 2021
With
R/SPECIAL CIVIL APPLICATION NO. 9007 of 2021
With
R/SPECIAL CIVIL APPLICATION NO. 10245 of 2021
With
R/SPECIAL CIVIL APPLICATION NO. 10336 of 2021
With
R/SPECIAL CIVIL APPLICATION NO. 10806 of 2021
With
R/TAX APPEAL NO. 1326 of 2014
With
R/TAX APPEAL NO. 1327 of 2014
With
R/TAX APPEAL NO. 1328 of 2014
With
R/SPECIAL CIVIL APPLICATION NO. 14726 of 2021
With
R/SPECIAL CIVIL APPLICATION NO. 13417 of 2021
With
R/SPECIAL CIVIL APPLICATION NO. 15324 of 2021
With
R/SPECIAL CIVIL APPLICATION NO. 14889 of 2021
With
R/SPECIAL CIVIL APPLICATION NO. 13381 of 2021
With
R/SPECIAL CIVIL APPLICATION NO. 8465 of 2021
With
R/SPECIAL CIVIL APPLICATION NO. 14735 of 2021
With
R/SPECIAL CIVIL APPLICATION NO. 14774 of 2021
With
R/SPECIAL CIVIL APPLICATION NO. 1950 of 2019
With
R/SPECIAL CIVIL APPLICATION NO. 21470 of 2019

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MESSRS AZTEC FLUIDS AND MACHINERY PVT LTD
Versus
UNION OF INDIA

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Appearance:

AMAL PARESH DAVE(8961) for the Petitioner(s) No. 1,2
MR PARESH M DAVE(260) for the Petitioner(s) No. 1,2
MR DEVANG VYAS(2794) for the Respondent(s) No. 1,2,3,7
RULE SERVED for the Respondent(s) No. 6
RULE UNSERVED for the Respondent(s) No. 4,5

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CORAM: **HONOURABLE MS. JUSTICE SONIA GOKANI**

and
HONOURABLE MR. JUSTICE RAJENDRA M. SAREEN

Date : 04/02/2022

ORAL ORDER
(PER : HONOURABLE MS. JUSTICE SONIA GOKANI)

1. Today the Court had fixed the matter for pronouncement of judgement in all these matters.
2. Before the same is done, some of the changes contemplated under the Customs Act in the interregnum have been brought to the notice of the Court. It has been urged by learned Additional Solicitor General that the Bill may have bearing on the issue and, therefore, he would like to place on record the details with a copy to the other side.
3. Mr.Devan Parikh, learned Senior Advocate and learned advocate Mr. Gupta and other learned advocates for the respondents have no objection to the same being brought on the record.
4. The matter for that limited is posted on 18.02.2022. Let a copy of written note be given to the other side on or before 14.02.2022 by the office of learned Additional

Solicitor General. Any reply, if needs to be filed, the same shall be done on providing a copy to the other side at least 24 hours in advance.

(MS. SONIA GOKANI, J.)

SUDHIR

(RAJENDRA M. SAREEN,J)