

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/SPECIAL CIVIL APPLICATION NO. 5585 of 2021****With****R/SPECIAL CIVIL APPLICATION NO. 7116 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/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. 21470 of 2019****MESSRS MEGHMANI ORGANICS LTD****Versus****UNION OF INDIA****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. 15,3,8****RULE SERVED for the Respondent(s) No. 1,10,12,13,16,2,4,6,7****RULE UNSERVED for the Respondent(s) No. 11,14,5,9****CORAM: HONOURABLE MS. JUSTICE SONIA GOKANI****and****HONOURABLE MR. JUSTICE RAJENDRA M. SAREEN****Date : 01/04/2022****ORAL ORDER****(PER : HONOURABLE MS. JUSTICE SONIA GOKANI)**

1. On examining the merits of the matters, it appears that

prima facie the captioned matters involve the issues other than the one covered by the decision of M/s. Canon India Pvt. Ltd.. vs. Commissioner of Customs [2021 (3) SCALE 748] and hence, these matters are being detagged from the group leading Special Civil Application No. 5562/2021. Both the sides shall need to be availed opportunity by this Court of addressing these matters.

2. Let the matters be posted before the Court having the roster.

(SONIA GOKANI, J)

(RAJENDRA M. SAREEN,J)

Bhoomi