IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/TAX APPEAL NO. 1112 of 2014

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COMMISSIONER OF CUSTOMS AHMEDABAD
Versus
NALIN @ BAKUL ZAVERILAL MEHTA

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Appearance:
MR UTKARSH R SHARMA(6157) for the Appellant(s) No. 1
RAHUL L GAJERA(9399) for the Opponent(s) No. 1

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CORAM:**ADDITIONAL REGISTRAR (JUDICIAL)**

Date : 09/09/2026

ORAL ORDER

1. Perused the withdrawal of appearance note dated 24.08.2026 filed by learned advocate Mr. Rahul L. Gajera addressed to the office and perused the office note dated 01.09.2026 pertaining to the same.

2. The learned advocate for the Opponent No. 1 has filed the withdrawal of appearance note for deleting his name from the cause title of the captioned matter/s. The aforesaid withdrawal of appearance note is annexed with a copy of death certificate of the Opponent No. 1, dated 25.03.2026. This documents, prima facie, show that the Opponent No. 1 is expired on 25.03.2026.

3. The contract between the advocate and the client is terminated by operation of law upon the death of the

party.

4. In view of the aforesaid averments and on perusal of the record, the withdrawal of appearance note filed by learned advocate Mr. Rahul L. Gajera dated **24.08.2026** and the office note dated **01.09.2026** pertaining to the same are accepted herewith and disposed of accordingly. The office is directed to remove the name of learned advocate Mr. Rahul L. Gajera as an advocate of the Opponent No. **1** from the cause title of the captioned matter/s at the earliest.

(M. J. ZALA)

ADDITIONAL REGISTRAR (JUDICIAL)

RB DESAI

Original copy of this order has been signed by the Hon'ble Judge.
Digitally signed by: RAJU BALDEVBHAI DESAI(HC01405), STENO GR II, at High Court of Gujarat on 09/09/2026 18:04:41