

**IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**  
**R/FIRST APPEAL NO. 3154 of 2018**  
**With**  
**CIVIL APPLICATION (FOR JOINING PARTY) NO. 2 of 2018**  
**In R/FIRST APPEAL NO. 3154 of 2018**

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DEPUTY DIRECTOR DIRECTORATE ENFORCEMENT  
Versus  
M/S. NEPTUNE OVERSEAS LTD., & ANR.

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Appearance:

MR ANKIT SHAH(6371) for the Appellant(s) No. 1  
MR DEVANG VYAS(2794) for the Appellant(s) No. 1  
MR RUTUL P DESAI(6498) for the Defendant(s) No. 1,2

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**CORAM:HONOURABLE MS. JUSTICE SANGEETA K. VISHEN**  
**and**  
**HONOURABLE MR.JUSTICE MOOL CHAND TYAGI**

**Date : 04/09/2025**

**ORAL ORDER**  
**(PER : HONOURABLE MS. JUSTICE SANGEETA K. VISHEN)**

The endorsement suggests that the record and proceedings, is not yet received. Registry is directed to call for the record and proceedings together with the paper book, so as to reach this Court on or before 10.11.2025.

List the matter on 17.11.2025.

**(SANGEETA K. VISHEN,J)**

**(MOOL CHAND TYAGI, J)**

HARSHIT