

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/SPECIAL CIVIL APPLICATION NO. 9936 of 2026****With****R/SPECIAL CIVIL APPLICATION NO. 9944 of 2026****With****R/SPECIAL CIVIL APPLICATION NO. 10125 of 2026**

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H M GRANITE AND MINERALS , THROUGH ITS PROPRIETOR
HASMUKHBHAI MOHANBHAI PATEL

Versus

STATE OF GUJARAT & ORS.

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Appearance:

MR APURVA R KAPADIA(5012) for the Petitioner(s) No. 1

HENIL SHAH AGP for the Respondent(s) No. 1,2,3

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CORAM: HONOURABLE MR. JUSTICE NIRZAR S. DESAI

Date : 03/08/2026

ORDER

1. Learned AGP Mr. Henil Shah submitted that since the amount of refund more than Rs.10 lakhs, the file has been reached up to the Department for approval.

2. Be that as it may, on the next date of hearing, the respondents shall come with a specific stand as to whether the Department has approved the refund or not. In the event the refund order is not passed by the next date of hearing, the matter shall be proceeded with on merits.

List the matter on 17.08.2026.

BHAVIN MEHTA

(NIRZAR S. DESAI,J)