

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/SPECIAL CIVIL APPLICATION NO. 10221 of 2025****With****R/SPECIAL CIVIL APPLICATION NO. 10308 of 2025**

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COMMODITY ALPHA PRIVATE LIMITED THROUGH HARSH LILADHAR GARG

Versus

STATE OF GUJARAT & ORS.

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Appearance:

MR. VAIBHAV K. JAJOO(14241) for the Petitioner(s) No. 1

MR HARSHVARDHAN SHARMA ASSISTANT GOVERNMENT PLEADER for the
Respondent(s) No. 1,2,3,4

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CORAM:HONOURABLE MR. JUSTICE BHARGAV D. KARIA***and******HONOURABLE MR. JUSTICE PRANAV TRIVEDI*****Date : 26/09/2025****ORAL COMMON ORDER*****(PER : HONOURABLE MR. JUSTICE BHARGAV D. KARIA)***

1. Heard learned advocate Mr. Vaibhav K. Jajoo for the petitioner and learned Assistant Government Pleader Mr. Harshvardhan Sharma for the respondents.

2. It was submitted that the petitioner has also preferred a petition being Special Civil Application No. 10308 of 2025 for the Financial Year 2016-17, wherein also the Assessment Order under Section 34(8A) of the Gujarat Value Added Tax Act, 2003 is under challenge. It was submitted that there is some error in drafting the affidavit of the Consultant of the petitioner which may be permitted to be withdrawn. Hence, the petitioner is

permitted to withdraw the affidavit at page '194' filed in Special Civil Application No. 10221 of 2025 as also the same affidavit is placed at page '202' in Special Civil Application No. 10308 of 2025. Permission to withdraw both the affidavits is granted. The petitioner to file fresh affidavit of the same deponent with correct facts.

3. Considering the above, issue Notice in Special Civil Application No. 10221 of 20225 returnable on **12.11.2025**. Learned Assistant Government Pleader Mr. Harshvardhan Sharma appears for the respondents and waives service of notice on behalf of the respondents as affidavit-in-reply has already been filed in Special Civil Application no. 10221 of 2025.

List both the matters for further submissions on **12.11.2025**.

(BHARGAV D. KARIA, J)

(PRANAV TRIVEDI, J)

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