

**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****=====**  
**COMMODITY ALPHA PRIVATE LIMITED THROUGH HARSH LILADHAR**  
**GARG****Versus****STATE OF GUJARAT & ORS.**  
**=====****Appearance:****MR. VAIBHAV K. JAJOO(14241) for the Petitioner(s) No. 1****MR HARSHVARDHAN SHARMA, AGP for the Respondent(s) No. 1,2,3,4**  
**=====****CORAM: HONOURABLE MR. JUSTICE A.S. SUPEHIA****and****HONOURABLE MR. JUSTICE PRANAV TRIVEDI****Date : 12/11/2025****COMMON ORAL ORDER****(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)**

1. It is noticed by us that the issue with regard to limitation prescribed under section 35 of the Gujarat Value Added Tax Act, 2003 (for short "the VAT Act"), which can be made applicable under the provisions of section 34(8A) of the VAT Act has been referred by the Division Bench of this Court to the Full Bench vide order dated 16.07.2018 in Special Civil Application No.6686 of 2018. It is reported that as on today, the Full Bench is not constituted to answer the question referred by the Coordinate Bench.

2. Learned advocate Mr.Jajoo appearing for the petitioners does not press the issue on limitation, as referred by the Coordinate Bench by framing question in the aforesaid order dated 16.07.2018.

3. Hence, the issue with regard to limitation relating to the question framed by the Coordinate Bench is not pressed and shall not be considered by this Court, while hearing the captioned writ petitions on merits. He has further requests that liberty may be given to him for withdrawal of the affidavits filed by him in the respective petitions.

4. In response, learned AGP requests for filing a fresh affidavits-in-rejoinder, after amended affidavits are filed by the petitioners.

5. Request is acceded to. It will be open for the petitioners as well learned AGP to replace the pages/documents of the captioned writ petitions, the details of which are as under:

In SCA No.10221 of 2025

Affidavit of the petitioner dated 09.07.2025, from page No.190 to page No.196.

Affidavit-in-reply of the respondent Nos.2 to 4 dated 03.09.2025, page No.198 onwards.

In SCA No.10308 of 2025

Affidavit of the petitioner dated 09.07.2025, from page No.197 to 206.

The entire set of affidavit-in-reply of the respondent Nos.2 to 4 dated 09.09.2025 along with annexures.

6. Registry shall permit the petitioners as well as learned AGP to withdraw the aforesaid affidavits from the original files. Learned advocates appearing for the respective parties shall put their house in order accordingly.

List the matters on **18.12.2025**.

Registry to place a copy of this order in the connected matter(s).

Sd/-  
**(A. S. SUPEHIA, J)**

Sd/-  
**(PRANAV TRIVEDI, J)**

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