

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/SPECIAL CIVIL APPLICATION NO. 18651 of 2019****With****R/SPECIAL CIVIL APPLICATION NO. 18655 of 2019**

=====

VISHAL PLASTOMER PVT. LTD.

Versus

UNION OF INDIA

=====

Appearance:

GUPTA LAW ASSOCIATES(9818) for the Petitioner(s) No. 1,2

PARITOSH R GUPTA(7583) for the Petitioner(s) No. 1,2

MR DEVANG VYAS(2794) for the Respondent(s) No. 2,3

NOTICE SERVED(4) for the Respondent(s) No. 1,3

=====

CORAM: **HONOURABLE MS. JUSTICE SONIA GOKANI**

and

HONOURABLE MS. JUSTICE SANGEETA K. VISHEN

Date : 23/02/2021

COMMON ORAL ORDER**(PER : HONOURABLE MS. JUSTICE SONIA GOKANI)**

According to learned advocate Mr. Paritosh Gupta for the petitioners, matters are covered by the decision of this Court rendered in the case of *Siddhi Vinayak Syntex Pvt. Ltd. vs. Union of India* 2017 (352) ELT 455 (Guj.) and *Parimal Textiles vs. Union of India* 2018 (8) G.S.T.L. 361 (Guj.). Learned Central Government Standing Counsel Mr. P.Y. Divyeshvar for the respondents requires time to take instructions.

Matters to be posted on 2.3.2021.

(SONIA GOKANI, J)

(SANGEETA K. VISHEN, J)

BINOY B PILLAI