

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/CIVIL APPLICATION (FOR CONDONATION OF DELAY) NO. 5724 of 2025****In****F/TAX APPEAL/34999/2025****With****R/CIVIL APPLICATION NO. 5828 of 2025****In****F/TAX APPEAL NO. 34994 of 2025****With****R/CIVIL APPLICATION NO. 5830 of 2025****In****F/TAX APPEAL NO. 34980 of 2025****With****R/SPECIAL CIVIL APPLICATION NO. 13149 of 2024**

=====

STATE OF GUJARAT

Versus

M/S NIKO RESOURCES LTD.

=====

Appearance:

MS SHRUJAL SHAH ASSISTANT GOVERNMENT PLEADER for the Applicant(s)
No. 1

=====

CORAM:HONOURABLE MR. JUSTICE A.S. SUPEHIA***and******HONOURABLE MR. JUSTICE PRANAV TRIVEDI*****Date : 08/01/2026****ORAL COMMON ORDER*****(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)***

Since we were inclined to impose exemplary personal costs on the erring officers who are named in the reply looking to the huge delay of 858 days to the extent of Rs.2,00,000/- and also to issue direction on the highest authorities to conduct inquiry against the erring officers, learned Assistant Government Pleader Ms. Shrunjal Shah requests for some time in order to take proper instructions from the department.

As a last chance, the matter is ordered to be listed on **23.01.2026**. It is, however, observed that no further time will be granted on the next date of hearing.

At this stage, learned Senior Standing Counsel Mr. Utkarsh Sharma has submitted that instead of issuing direction to deposit an amount of Rs.2,00,000/-, some reasonable amount may be ordered to be deposited. Acceding to the aforesaid request we direct that out of this Rs.2,00,000/- towards costs, the applicant shall now deposit the amount of Rs.25,000/- towards costs before the Registry of this Court, subject to further orders that may be passed by this Court.

To be listed on top of the Board.

(A. S. SUPEHIA, J)

(PRANAV TRIVEDI, J)

phalguni/141-151 & 152