

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**CIVIL APPLICATION (OJ) (FOR STAY) NO. 1 of 2025
In R/TAX APPEAL NO. 1199 of 2024****With
R/TAX APPEAL NO. 1199 of 2024****With
CIVIL APPLICATION (OJ) (FOR STAY) NO. 1 of 2025
In R/TAX APPEAL NO. 1200 of 2024****With
R/TAX APPEAL NO. 1200 of 2024****With
CIVIL APPLICATION (OJ) (FOR STAY) NO. 1 of 2025
In R/TAX APPEAL NO. 1201 of 2024****With
R/TAX APPEAL NO. 1201 of 2024****With
CIVIL APPLICATION (OJ) (FOR STAY) NO. 1 of 2025
In R/TAX APPEAL NO. 1202 of 2024****With
R/TAX APPEAL NO. 1202 of 2024**

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INDIAN FARMERS FERTILIZER CO OPERATIVE LTD.**Versus****COMMISSIONER OF CENTRAL EXCISE KUTCH GANDHIDHAM**

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Appearance:**UCHIT N SHETH(7336) for the Appellant(s) No. 1****MR NEEL P LAKHANI(10679) for the Opponent(s) No. 1**

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CORAM: HONOURABLE MR. JUSTICE A.S. SUPEHIA**and****HONOURABLE MR. JUSTICE PRANAV TRIVEDI****Date : 07/11/2025****ORAL ORDER****(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)**

1. When the matter is listed, it was reported that Mr. Neel Lakhani, learned advocate for the respondent has filed sick note. Learned advocate Mr. Utkarsh Sharma, on our request, has appeared on behalf of respondents, since there is urgency

in the present Civil Applications.

2. Mr. Uchit Sheth, learned advocate has submitted that the captioned Tax Appeals are already pending before this Court for final disposal. However, the respondent has issued three show-cause notices, latest being on 18.9.2025, calling upon the present applicants to remain present before the adjudicating authority, failing which the case will be decided ex-parte on the basis of the record available with the respondent-Office.

3. The present Civil Applications are ordered to be listed on 20.11.2025. Meanwhile, learned advocate Mr. Utkarsh Sharma shall inform the respondent authorities to stay its hand in the further proceedings, till the next date of hearing.

(A. S. SUPEHIA, J)

(PRANAV TRIVEDI,J)

SAJ GEORGE