

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/SPECIAL CIVIL APPLICATION NO. 18033 of 2025**

=====

M/S LEELA DEVELOPERS THROUGH PROPRIETOR HASMUKHBHAI
PARSHOTTAMBHAI PATEL

Versus

ASSISTANT COMMISSIONER,CGST CENTRAL EXCISE,DIVION-IX &
ANR.

=====

Appearance:

MR. HARDIK V VORA(7123) for the Petitioner(s) No. 1

MR UTKARSH SHARMA for MR NEEL P LAKHANI(10679) for the
Respondent(s) No. 1,2

=====

CORAM:**HONOURABLE MR. JUSTICE A.S. SUPEHIA**

and

HONOURABLE MR. JUSTICE PRANAV TRIVEDI

Date : 08/01/2026

ORAL ORDER

(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)

After the matter was considerably heard on the issue of limitation, and in light of the Supreme Court judgment rendered in the case of Assistant Commissioner(CT) LTU Vs. Glaxo Smith Kline Consumer Health Care Ltd. reported in [2020] 116 taxmann.com 417 (SC), since we were not inclined to entertain the present writ petition, learned advocate Mr. Hardik V. Vora has requested for further time to study the case law.

Upon his request, list the matter on 16.01.2026.

(A. S. SUPEHIA, J)

(PRANAV TRIVEDI,J)