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IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/SPECIAL CIVIL APPLICATION NO. 8070 of 2024 With

R/SPECIAL CIVIL APPLICATION NO. 8090 of 2024

M/S P.R. TRADING Versus

COMMISSIONER OF CENTRAL GOODS AND SERVICES TAX & ANR. Appearance: MR ASHUTOSH S DAVE(8865) for the Petitioner(s) No. 1 MR INOTINDRASINH 1 VALA(10975) for the Petitioner(s) No. 1

MR JYOTINDRASINH J VALA(10975) for the Petitioner(s) No. 1 for the Respondent(s) No. 1,2

CORAM: HONOURABLE MR. JUSTICE BHARGAV D. KARIA and HONOURABLE MR. JUSTICE NIRAL R. MEHTA

Date : 10/06/2024

ORAL ORDER (PER : HONOURABLE MR. JUSTICE BHARGAV D. KARIA)

Heard Mr. Ashutosh S.Dave, learned advocate for the petitioners.

Mr. Ashutosh S.Dave, learned advocate for the petitioner has submitted that the similar matters being Special Civil Application No. 783 of 2021 and other allied matters are pending before this Court where the issue of coercive recovery made by the respondents-authorities during the course of search as the petitioners were compelled to deposit the amount along with an undertaking that they are depositing such amount as a voluntary deposit are pending for consideration.

Considering the above submissions, issue Rule returnable on 1^{st} July, 2024

By way of ad-interim relief, no coercive recovery shall be

made by the respondents-authorities.

To be heard with Special Civil Application No. 783 of 2021 and other allied matters.

Direct service is permitted.

(BHARGAV D. KARIA, J)

BEENA SHAH

(NIRAL R. MEHTA,J)