

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/SPECIAL CIVIL APPLICATION NO. 5637 of 2018

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M/S LIBERTY CHEMTRADE PVT LTD
Versus
THE UNION OF INDIA & ORS.

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Appearance:
MR ANAND NAINAWATI(5970) for the Petitioner(s) No. 1
MR ANKIT SHAH(6371) for the Respondent(s) No. 1,2,3,4,5,6

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CORAM:**HONOURABLE MR. JUSTICE A.S. SUPEHIA**
and
HONOURABLE MS. JUSTICE VAIBHAVI D. NANAVATI

Date : 30/09/2026
ORAL ORDER
(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)

1. Learned advocates appearing for the respective parties have fairly submitted that the prayers made in the writ petition have become infructuous in view of issuance of the amendment to the provision of Section 159 of the Central Goods and Services Tax Act, 2017 vide notification dated 31.03.2023.
2. In this view of the matter, learned advocate Mr.Nainawati requests for withdrawal of the writ petition reserving liberty in favour of the petitioner, if any grievance survives.
3. Request is acceded to. The matter stands disposed of as withdrawn. If any grievance survives, it will be open for the petitioner to file appropriate proceedings before the appropriate forum.

Sd/-
(A. S. SUPEHIA, J)

Sd/-
(VAIBHAVI D. NANAVATI,J)

NVMEWADA/W-9

Original copy of this order has been signed by the Hon'ble Judges.
Digitally signed by: NEHABEN VINODBHAI MEWADA(HC01571), PRIVATE SECRETARY, at High Court of Gujarat on 30/09/2026 15:36:01