

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/SPECIAL CIVIL APPLICATION NO. 13050 of 2026

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M/S. A.C. ENTERPRISE
Versus
STATE OF GUJARAT & ORS.

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Appearance:

MR BM MANGUKIYA(437) for the Petitioner(s) No. 1
MS BELA A PRAJAPATI(1946) for the Petitioner(s) No. 1
MR RAJ TANNA, AGP for the Respondent(s) No. 1,2,3,4

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

Date : 12/10/2026
ORAL ORDER
(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)

1. On 17.09.2026, this Court has passed the following order:

"Learned AGP Ms. Tanushree Shrimal has submitted that the order in MOV-10 has already been passed, hence, the averments made in the present writ petition would no longer exist.

Learned advocate Mr. B.M Mangukiya for the petitioner shall take appropriate instructions in the matter. List the matter on 25.09.2026."

2. Thereafter on 25.09.2026, the following order was passed:

"Learned AGP Mr.Raj Tanna has submitted that in fact, the present writ petition has become infructuous in view of the subsequent development of release of goods and conveyance under the provision of Section 129 of the Central Goods and Services Tax (CGST) Act, 2017.

In the order dated 17.09.2026, this Court had already for directed the learned petitioner advocate to Mr.Mangukiya take appropriate instructions in the matter.

The matter is kept on 12.10.2026."

3. Today, no one has remained present on behalf of the petitioner. Under the circumstances, the matter stands dismissed for non-prosecution.

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

Sd/-
(VAIBHAVI D. NANAVATI, J)

NVMEWADA/26

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 12/10/2026 16:43:58