

**IN THE HIGH COURT OF GUJARAT AT AHMEDABAD****R/SPECIAL CIVIL APPLICATION NO. 10123 of 2026****FAIZ ENTERPRISE THROUGH PROPRIETOR MAHETAR MAHIR
FARUKBHAI****Versus****STATE TAX OFFICER, UNIT-67, SURAT & ANR.****Appearance:****MR. HARDIK V VORA(7123) for the Petitioner(s) No. 1****MS TANUSHREE SHRIMAL, AGP for the Respondent(s) No. 1,2****CORAM: HONOURABLE MR. JUSTICE A.S. SUPEHIA****and****HONOURABLE MS. JUSTICE VAIBHAVI D. NANAVATI****Date : 13/08/2026****ORAL ORDER****(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)**

1. Learned advocate Mr.Vora at the outset, while pointing out the impugned order, has submitted that the State Tax Officer Unit-67 has relied upon the case laws, which do not even remotely deal with the issue raised before him. He has submitted that the judgement in the case of State of Gujarat v. Aarbee Structures Pvt. Ltd., 2024 (4) TMI 951 is not in existence, whereas the decision of the Madras High Court referred therein in the case of M/s. Sri Vinayaga Agencies v. Assistant Commissioner, 2023 (5) TMI 106 has different citation and ratio will not apply to the present case. Finally, the decision of the Calcutta High Court in the case of Jyoti Tar Products Pvt. Ltd. v. Deputy Commissioner, 2024 (7) TMI 512 also does not match with any of the citations and ratio also does not apply.



2. It appears that the impugned order has been passed by the State Tax Officer by placing reliance exclusively on the AI generated case laws.

3. Learned AGP shall take appropriate instructions in the matter, failing which the Court will be constrained to seek presence of the State Tax Officer Unit-67 namely, Mr.D.A.Yadav who has passed the impugned order. This Court shall also initiate appropriate action against him, in case it finds that the submissions advanced by learned advocate Mr.Vora regarding the case laws upon which reliance has been placed by the State Tax Officer are correct, that such case laws are either not in existence or do not even remotely apply to the issue. Such instructions shall be taken by the next date of hearing.

4. The matter is kept on **20.08.2026 at the top of the board.**

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

Sd/-
(VAIBHAVI D. NANAVATI,J)

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