

S U P R E M E C O U R T O F I N D I A  
R E C O R D O F P R O C E E D I N G S

Petition for Special Leave to Appeal (C) No. 26523/2018

(Arising out of impugned final judgment and order dated 16-03-2018 in SCA No. 4064/2018 passed by the High Court of Gujarat at Ahmedabad)

STATE OF GUJARAT &amp; ANR.

Petitioner(s)

VERSUS

KOHLER INDIA CORPORATION PVT. LTD.

Respondent

WITH

SLP(C) No. 26832/2018 (III)

SLP(C) No. 28414-28425/2018 (III)

Date : 04-02-2022 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE DINESH MAHESHWARI  
HON'BLE MR. JUSTICE VIKRAM NATH

For Parties:

Ms. Arachana Pathak Dave, Adv.  
Ms. Deepanwita Priyanka, AOR

Ms. Hemantika Wahi, AOR

Mr. Sanand Ramakrishnan, Adv.

Mr. Vishal Bansal, Adv.

Mr. Saurabh Soparkar, Sr. Adv.  
Mr. K.R. Sasiprabhu, AOR  
Mr. Uchit Sheth, Adv.  
Mr. Vishnu Sharma, Adv.  
Mr. Sadyant Sasiprabhu, Adv.

Mr. Uchit Sheth, Adv.  
Mr. Santhosh Krishnan, AOR

Mr. Jay Savla, Sr. Adv.  
Mr. Jasdeep Singh Dhillon, Adv.  
Mr. Prabhat Ku. Chaurasia, Adv.  
Mr. Akshay Sharma, Adv.  
Ms. Pinky Behera, AOR

Mr. Soumik Ghosal, AOR

**UPON hearing the counsel the Court made the following  
O R D E R**

**List these matters along with SLP(C) No. 13791 of 2021, 13792 of 2021 and 13793 of 2021, as it is informed that *vires* of the provisions contained in Section 84-A of the Gujarat Value Added Tax, 2003 is in question in the said petitions.**

**(SHRADDHA MISHRA)  
SENIOR PERSONAL ASSISTANT**

**(RAM SUBHAG SINGH)  
BRANCH OFFICER**