

**IN THE HIGH COURT OF GUJARAT AT AHMEDABAD****R/SPECIAL CIVIL APPLICATION NO. 19720 of 2023**

=====

**M/S. SRSS AGRO PVT. LTD.****Versus****UNION OF INDIA**

=====

**Appearance:****ASHVA LEGAL ADVISORS LLP(13473) for the Petitioner(s) No. 1****MR.AVINASH PODDAR(9761) for the Petitioner(s) No. 1****MS ANCHAL A PODDAR(13386) for the Petitioner(s) No. 1****for the Respondent(s) No. 1,2,3,4****ADVANCE COPY SERVED TO GOVERNMENT PLEADER/PP for the  
Respondent(s) No. 5**

=====

**CORAM:HONOURABLE MR. JUSTICE BIREN VAISHNAV****and****HONOURABLE MRS. JUSTICE MAUNA M. BHATT****Date : 10/11/2023****ORAL ORDER****(PER : HONOURABLE MR. JUSTICE BIREN VAISHNAV)**

1. Heard learned advocate Mr. Avinash Poddar for the petitioner. It is the case of the petitioner that the notification dated 31.03.2023 extending the time limit specified under Section 73 of the Act by virtue of the powers under Section 168A of the Act is unjustified as extension has to be for special circumstances. Having once extended the period by virtue of notification dated 05.07.2022, no subsequent extension could be made.

2. Essentially, the notifications are of the Union of India and by virtue of such power the respondent No. 5 – State has

issued a show-cause notice dated 29.09.2023.

3. Issue **Notice** to the respondents returnable on **30.11.2023**.
4. In the event, the petitioner asks for time to reply to the show-cause notice, the same shall be granted.

Direct service to respondent No. 5 is permitted.

**(BIREN VAISHNAV, J)**

**(MAUNA M. BHATT,J)**

SHRIJIT PILLAI