

**IN THE HIGH COURT OF GUJARAT AT AHMEDABAD****R/SPECIAL CIVIL APPLICATION NO. 11360 of 2024**

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AADINATH TRADELINK & ANR.  
Versus  
UNION OF INDIA & ORS.  
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Appearance:  
MR ABHAY Y DESAI(12861) for the Petitioner(s) No. 1,2  
MR D K TRIVEDI(5283) for the Petitioner(s) No. 1,2  
MS. NIMISHA PAREKH, ASSISTANT GOVERNMENT PLEADER for the  
Respondent(s) No. 3,4  
MS HETAL G PATEL(11032) for the Respondent(s) No. 1,2  
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**CORAM: HONOURABLE MR. JUSTICE A.S. SUPEHIA**  
and  
**HONOURABLE MR. JUSTICE PRANAV TRIVEDI**

**Date : 19/02/2026**

**ORAL ORDER**  
**(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)**

Heard learned advocate Mr. Abhay Desai for the petitioners.

It was submitted that in facts of the present case, supplier of the petitioners has undergone the proceedings of bankruptcy under the Insolvency and Bankruptcy Code, 2016 and, therefore, the petitioners could not be made liable to reverse input tax credit under section 16(2)(c) of the GST Act.

Issue notice, returnable on 09.04.2026.

Ms. Nimisha Parekh, learned Assistant Government Pleader waives service of notice on behalf of respondent Nos. 3 and 4.

By way of Ad-interim relief, we direct that no coercive action shall be taken against the petitioner during the pendency of this petition.

To be heard with Special Civil Application No.8443 of 2024.

Direct service through email is permitted.

**(A. S. SUPEHIA, J)**

**(PRANAV TRIVEDI, J)**

SAJ GEORGE/DB/75