

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/SPECIAL CIVIL APPLICATION NO. 5688 of 2026**

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INDIA PRODUCTS PRIVATE LIMITED

Versus

THE ASSISTANT COMMISSIONER OF CENTRAL GOODS AND SERVICES
TAX AND CENTRAL EXCISE

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Appearance:

MR ABHAY Y DESAI(12861) for the Petitioner(s) No. 1

MR. ARCHIT P JANI(7304) for the Respondent(s) No. 1

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CORAM: **HONOURABLE MR. JUSTICE A.S. SUPEHIA**

and

HONOURABLE MR. JUSTICE MAULIK J.SHELAT**Date : 05/05/2026****ORAL ORDER****(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)**

Learned advocate Mr. Viral Kansara for learned Senior Standing Counsel Mr. Archit P. Jani for respondent No.1, has tendered the photo copy of the E-mail dated 05.05.2026 written by the respondent – Department to him, informing that the Department is ready to grant an opportunity of hearing to the petitioner.

The said communication is ordered to be taken on record. Accordingly, the impugned order dated 23.12.2025 is hereby quashed and set aside. Matter is remanded to the respondent authority after giving an opportunity of hearing to the petitioner. Hence, the respondent authority shall pass a fresh order within a period of 12 weeks.

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