

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/SPECIAL CIVIL APPLICATION NO. 6091 of 2026****With****R/SPECIAL CIVIL APPLICATION NO. 6152 of 2026**

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M/S YOGIRAJ POWERTECH LIMITED**Versus****ASSISTANT COMMISSIONER & ANR.**

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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
MR UTKARSH SHARMA (1523) for the Respondent(s) No. 1

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CORAM:**HONOURABLE MR. JUSTICE A.S. SUPEHIA****and****HONOURABLE MR. JUSTICE PRANAV TRIVEDI****Date : 29/04/2026****COMMON ORAL ORDER****(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)*****Notice***, returnable on 09.07.2026.

Mr. Utkarsh Sharma, learned Senior Standing Counsel waives service of notice for respondent.

Mr. Avinash Poddar, learned advocate for the petitioner has submitted that the petitioner was never served initial notice dated 21.04.2021 and also personal hearing notices asking the petitioner to appear on 09.11.2022, 08.12.2022 and 16.01.2023.

It is submitted that only after the petitioner made a representation on 18.03.2026, show-cause notice dated 21.04.2021 along with panchnama and Order-in-Original dated 03.02.2023 were served to the petitioner.

Mr. Utkarsh Sharma, learned Senior Standing Counsel shall take appropriate instructions in the matter.

Till the next date of hearing, no recovery shall be effected from the petitioner.

(A. S. SUPEHIA, J)

SAJ GEORGE/DB/13 & 24

(PRANAV TRIVEDI,J)