

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/TAX APPEAL NO. 696 of 2024**

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COMMISSIONER , CENTRAL GST AND CENTRAL EXCISE , VADODARA II

Versus

UPL LTD.

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Appearance:

MR CB GUPTA(1685) for the Appellant(s) No. 1

NOTICE THROUGH SPEED POST UNSERVED for the Opponent(s) No. 1

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CORAM:HONOURABLE MR. JUSTICE BHARGAV D. KARIA

and

HONOURABLE MR. JUSTICE PRANAV TRIVEDI

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Date : 21/07/2026**ORAL ORDER*****(PER : HONOURABLE MR. JUSTICE BHARGAV D. KARIA)***

Learned Senior Standing Counsel Mr. C.B. Gupta appearing for the appellant submitted that he has received an E-mail with new address of unserved respondent no. 1 and prays for issuance of fresh notice upon unserved respondent no.1 at the new address provided through E-mail.

Registry to issue notice upon unserved respondent no. 1 returnable on **14.09.2026** at the following address supplied by learned advocate Mr. Gupta :

M/s. UPL Limited.
Plot No. 3-11, A-2/1,
A-2/6, A-1/2, A-2/2
GIDC Vapi,
Valsad - 396195.

E-mail : uplgst.tax@uniphos.com.

Direct Service through E-mail is also permitted.

(BHARGAV D. KARIA, J)

(PRANAV TRIVEDI, J)

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Original copy of this order has been signed by the Hon'ble Judges.

Digitally signed by: PHALGUNI VISHRAMBHAI PATEL(HC00175), PRINCIPAL PRIVATE SECRETARY, at High Court of Gujarat on 23/07/2026 12:13:51