



C.A.T. No.16/2026 in Income Tax Appeal No.6/2021

Coram : Registrar(Judicial)

Dated : 23.04.2026

The civil application is filed by appellant under Order V Rule 20 of the C.P.C., 1908 for substituted service upon Respondent Sole by way of paper publication. As per bailiff report respondent sole firm is locked. Also, earlier permission for publication was granted. However, for proper adjudication appellant again requested for paper publication. Thus, the appellant wants to serve proposed respondent sole by way of paper publication.

Hence, considering the reasons mentioned in the application, the same is allowed. Substituted service be effected upon **Respondent Sole** by publishing a notice in widely circulated local daily newspaper **"The Hitavada (English)"**, in terms of **Order V Rule 20 (1-A) of C.P.C.**, returnable within five weeks from the date of publication of notice.

(Suresh N. Rajurkar)

Dated:23.04.2026

Registrar(Judicial)