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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **W.P.(C) 13278/2019 & CM APPL. 53994/2019**

RICHA AGARWAL

..... Petitioner

Through: Mr. Sarthak, Advocate.

versus

**PRINCIPAL COMMISSIONER OF INCOME TAX-24,N.DELHI &
ORS.**

..... Respondents

Through: Mr. Abhishek Manocha, Senior
Standing Counsel with Mr. Pratyaksh
Gupta and Ms. Nupur Sharma,
Advocates.

CORAM:

HON'BLE MR. JUSTICE VIPIN SANGHI

HON'BLE MR. JUSTICE SANJEEV NARULA

ORDER

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14.01.2020

1. The Petitioner has not filed the affidavit in terms of the last order. Mr. Piyush Kaushik, learned counsel for the Petitioner is not available and in his place Mr. Sarthak appears on behalf of the Petitioner. On the last date, we had directed the Respondents to keep the original record available so as to check when the notice was delivered to the Petitioner under Section 127 of the Income Tax Act. The said record has been produced and perused by us which shows, apart from the notice being delivered by Speed Post on 10.10.2019 at 17:23:21, the notice was also served through Email on 07.10.2019.

2. In view of the above, particularly since the Petitioner has not filed the

affidavit in terms of the last order, we find no merit in this petition and the same is dismissed.

VIPIN SANGHI, J

SANJEEV NARULA, J

JANUARY 14, 2020

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