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

+ **W.P.(C) 1396/2025 & CM APPL. 6767/2025 (Stay)**

NARESH KR GARG

.....Petitioner

Through: Mr. A. K. Pathak with Mr.
Shivam Choudhary, Advs.

versus

GOVERNMENT OF NCT OF DELHI & ANR.

.....Respondents

Through: Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Mr.
Mayank Kamra and Mr.
Siddharth Goel, Advs.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE HARISH VAIDYANATHAN

SHANKAR

ORDER

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04.02.2025

CM APPL. 6768/2025 (Ex.)

Allowed, subject to all just exceptions.

The application is disposed of.

W.P.(C) 1396/2025 & CM APPL. 6767/2025 (Stay)

1. We take note of the challenge which stands raised to the final assessment order dated 29 February 2024.
2. The petitioner admittedly was unable to submit a reply to the original Show Cause Notice which had been issued on 11 December 2023. It is alleged in this regard that the aforesaid SCN came to be placed in the non-primary folder of the email account of the petitioner's accountant.



3. In view of the limited nature of the grievance which is raised, we are of the opinion that the ends of justice would merit the petitioner being accorded liberty to respond to the SCN dated 11 December 2023 on merits and within a period of three weeks from today.

4. The second respondent would thus be obliged to examine the aforesaid reply and form an opinion as to whether the final order of 29 February 2024 is liable to be recalled in light of the explanation that is proffered by the petitioner. In case such a conclusion is arrived at, the order of 29 February 2024 shall abide by the fresh decision that the second respondent would take.

5. We consequently dispose of the writ petition on the aforesaid terms.

6. All rights and contentions of respective parties on merits are kept open.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

FEBRUARY 04, 2025/DR