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

\+ W.P.(C) 1454/2025 & CM APPL. 7081/2025 (Stay)

NARESH KR GARG .....Petitioner

Through: Mr. A.K. Pathak, Adv.

versus

GOVERNMENT OF NCT OF DELHI & ANR.

.....Respondents

Through: Mr. K.G. Gopalakrishnan, Adv.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE HARISH VAIDYANATHAN SHANKAR

O R D E R

% 17.03.2025

1. We had in terms of our original order of 06 February 2025 taken note of the challenge which stood raised to the final order of assessment with the writ petitioner contending that it was never placed on notice of the proceedings initiated by the respondents. It was in the aforesaid light that we had requested Mr. Gopalakrishnan, learned counsel representing the respondents, to obtain instructions.

2. Today when the matter was called, the respondents, in effect, concede to the allegation as leveled by the writ petitioner and consequently pray for the matter being remanded back enabling the assessing authority to pass a fresh order in accordance with law.

3. In light of the concession so made, we allow the present writ petition and quash the impugned order of assessment dated 21 December 2023. We leave it open to the assessing authority to draw proceedings afresh taking into consideration its obligation to place the petitioner on due notice and of affording it an opportunity of hearing.

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

YASHWANT VARMA, J

HARISH VAIDYANATHAN SHANKAR, J

MARCH 17, 2025/*akc*

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