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

+ **W.P.(C) 6429/2024 & CM APPL. 26808 & 26810/2024**

SYONA SPA

..... Petitioner

Through: Mr. J.K. Mittal, Advocate

versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Sahaj Garg, Advocate for R-1/UOI

CORAM:

HON'BLE MR. JUSTICE SANJEEV SACHDEVA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

06.05.2024

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CM APPL. 26809/2024 (exemption)

Allowed, subject to all just exceptions.

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1. Petitioner impugns Order in Original dated 16.01.2024 whereby the Show Cause Notice dated 20.03.2020 has been adjudicated and a demand created.

2. Learned counsel for the petitioner, inter-alia, submits that the impugned order erroneously records that no reply has been filed by the petitioner whereas a reply was filed on 29.07.2022 and duly acknowledged vide diary no. 4838 dated 29.07.2022. He further submits that after the reply was filed, notices for hearing were not issued to the counsel who had filed the reply but were directly sent to

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the parties and on account of an inadvertent error in the office of the petitioner, no one could appear for the personal hearing granted to the petitioner.

3. He submits that *de-hors* the appearance, the authority was obliged to look into the reply and consider the objections raised by the petitioner, however, same has not been done.

4. Issue notice. Notice is accepted by learned by learned counsel appearing for the respondent who prays for time to take instructions.

5. At request, list on 08.05.2024.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

MAY 6, 2024

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