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

+ **W.P.(C) 12222/2025 & CM APPL. 49807/2025**

MS. PARISHA SHARMA PROPRIETOR,
M/S P S MERCHANDISE

.....Petitioner

Through: Mr. Nitin Gulati, Adv.
versus

UNION OF INDIA & ORS.

.....Respondents

Through: Ms. Vaishali Gupta, Panel Counsel
(Civil)/GNCTD

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **13.08.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 49806/2025

2. Allowed subject to all just exceptions. Accordingly, the application is disposed of.

W.P.(C) 12222/2025 & CM APPL. 49807/2025

3. The present petition has been filed by the Petitioner under Article 226 of the Constitution of India, *inter alia*, assailing the two orders dated 20th January, 2022 and 30th December, 2023 for the Financial Year 2017-18.

4. Insofar as the first order dated 20th January, 2022 is concerned, the same arises from SCN dated 27th October, 2021. There is a detailed discussion in the order itself as the Chartered Accountant of the Petitioner, Mr. K.C. Mehto had appeared and after hearing him the said order was being passed. So, the Petitioner was well aware of the passing of the order.



5. Insofar as the second order dated 30th December, 2023 is concerned, Mr. Nitin Gulati, Id. Counsel for the Petitioner submits that the tax itself has been deposited and this aspect has not been considered in the said order.
6. Let Id. Counsels for the parties seek instructions in respect of both the impugned orders.
7. Ms. Vaishali Gupta, Id. Counsel for the Respondent, shall also confirm whether the tax amount in the order dated 30th December, 2023 has actually been deposited or not.
8. The Court has noticed that the order dated 20th January, 2022 has been challenged after three and a half years on the ground that the Chartered Accountant has changed. In the opinion of the Court, this *prima-facie* would not be a valid ground to explain the latches.
9. List on 22nd August, 2025.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

AUGUST 13, 2025/kp/ck