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By Nidhi, Advocate



Judgment No.: 076
Dt.: 26-02-2024



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Judgment Deals With

Section/Rule	Section 73
Authority	Delhi High Court
Case Name	M/s. Babaji Bags VS Union Of India
Dated	20 th February, 2024

Brief Facts:

Petitioner impugns the order dated 21.11.2023 whereby the SCN dated 30.08.2022 has been adjudicated and a demand was created against the petitioner.

Contention of the Petitioner:

Petitioner never received any communication with regard to the hearing and the communication alleged to have been sent by the Department, was sent on an incorrect e-mail address. Petitioner has always been communicating by using **only one e-mail address** i.e. ajaykukreja2015@gmail.com.

Contention of the Department:

The communication was sent on the e-mail address of the person who had registered the petitioner. There seems to be an error in the department on account of change of officers. The intimation was not sent on the above e-mail address but on some another address.

Findings & Decision of the Court:

Keeping in view of the fact that petitioner was never intimated about the hearing on the SCN, the matter calls for a remit so that the petitioner can be given an opportunity of hearing.

The impugned order dated 21.11.2023 was set aside & the matter was remitted to the adjudicating authority to adjudicate the SCN dated 30.08.2022 afresh.

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