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

\+ W.P.(C) 10250/2015 & C.M. No.5624/2016

ANANT RAJ PROJECTS LIMITED ..... Petitioner

Through Mr.O.P.Verma, Advocate.

versus

NORTH DLEHI MUNICIPAL CORPORATION ..... Respondent

Through Ms.Madhu Tewatia, Advocate with Mr.Adhirath Singh, Advocate.

CORAM:
HON'BLE MS. JUSTICE INDERMEET KAUR

O R D E R

% 30.08.2016

Petitioner before this Court is aggrieved by the fact that distress warrant has been issued against him and his bank account stands attached and a sum of Rs.40,27,482/- has been recovered by the respondent from this account of the petitioner. Submission is that a personal hearing had also not been afforded to the petitioner.

Record shows that the respondent had raised certain demands upon the petitioner. Two assessment orders have been passed qua the petitioner. This was on account of property tax qua plot no.67, DIT Industrial Area, Najafgarh Road, Kirti Nagar, New Delhi. The two orders are dated 30.3.2011 and 09.3.2014. These assessment orders have not been challenged by the petitioner. The submission of the petitioner is that an amount of Rs.56,65,307/- was allegedly due and payable from the petitioner and out of this amount Rs.32,08,907/- was paid by him. The balance of Rs.24,56,000/- was not paid as the petitioner had taken a illegal rebate of 15% which was due and allowable to him. This reduction was done on his own.

The respondent has countered this submission. Her submission is that a 15% rebate is allowable to an assessee provided that the assessee makes his payments in time but in the instant case the payments were not made in time.

This factual position is disputed by the petitioner.

The controversy now boils down to the fact that as to whether timely payments were paid by the petitioner to the respondent or not. This appears to be a factual narration which can be considered by the Department and accordingly it is directed that on a representation to be made by the petitioner (along with documents) the case of the petitioner will be considered; the Department will pass a reasoned and a speaking order as to whether the petitioner is entitled to the 15% rebate (as has been deducted by him) and this would be for the period between 01.4.2005 to 31.3.2011.

No further orders are called for in this petition.

Petition disposed of.

INDERMEET KAUR, J

AUGUST 30, 2016
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