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

\+ W.P.(C) 59/2017

KANCHAN BAJAJ ..... Petitioner
Through: Mr. Subhash C. Jindal, Advocate

versus

NEW DELHI MUNICIPAL COUNCIL AND ANR..... Respondents
Through: Mr. Arjun Mitra, Advocate with Ms. Jaskaran Kaur, Advocate and Mr. Hardeep, Tax Inspector.

CORAM:
HON'BLE MS. JUSTICE HIMA KOHLI

<u>O R D E R</u>
% **04.01.2017**

1. The petitioner is aggrieved by the order dated 25.10.2016 passed by the respondents/NDMC, rejecting her request not to levy any tax in respect of the subject premises during the demolition period or in the alternate, grant her vacancy remission on the existing rateable value, as existing prior to the date of demolition of the built up structure on the subject premises.

2. Mr. Mitra, counsel for the respondents/NDMC opposes the maintainability of the present petition and states that the remedy of appeal is available to the petitioner under Section 115 of the NDMC Act and she cannot be permitted to by pass the statutory remedy and approach the Court by invoking judicial review.

3. Learned counsel states that a notice dated 31.03.2016 was issued under Section 72 of the NDMC Act to the petitioner, proposing to amend the

Assessment List for the year 2015-2016 but the same was not replied to. Thereafter, an assessment order was passed by the Deputy Director (Tax) on 08.06.2016.

4. Mr. Jindal, learned counsel for the petitioner states on instructions from his client that no such notice or order has been received so far. A copy of the notice and the order be furnished to the counsel for the petitioner within two days.

5. No doubt, the provision of Section 115 of the NDMC Act provides for an appeal against an assessment order passed by the respondents/NDMC. In view of the fact that an equally efficacious alternate remedy is available under the statute, the present petition is disposed of with liberty granted to the petitioner to approach an appropriate forum, in accordance with law.

HIMA KOHLI, J

JANUARY 04, 2017
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