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

\+ W.P.(C) 2594/2017

ASHOK KHANNA & ANR

..... Petitioners

Through Mr.Viraj R. Datar and Mr. Vineet Thanji, Advocates.

versus

SOUTH DELHI MUNICIPAL CORPORATION & ANR

..... Respondents

Through Mrs. Biji Rajesh and Ms. Eshita Baruha, Advocates for Mr. Gaurang Kath, Advocate. for SDMC.

CORAM:
HON'BLE MS. JUSTICE INDERMEET KAUR

O R D E R

% 21.03.2017

C.M. No.11222/2017 (exemption)

Exemption is allowed subject to just exceptions. Application disposed of.

W.P.(C) 2594/2017 & C.M. No.11221/2017 (stay)

Petitioner is aggrieved by the order dated 27.02.2017 passed by the Municipal Taxation Tribunal (MTT). The appeal filed by the petitioner under Section 170 (b) of the DMC Act had been rejected; this was primarily for the reason that the pre-deposit as contemplated under Section 170(b) of the said Act had not been made. Petitioner is aggrieved.

Learned counsel for petitioner points out that in view of the judgment of the Division Bench delivered in WP(C) 6417/2015 *Springdales School Vs. North Delhi Municipal Corporation and Ors*. there would be a sufficient compliance of Section 170(b) of the said Act if the assessee deposits one base year tax demand and this is especially so where the assessment is for multiple years. This position at law is not disputed by the respondent. Although learned counsel for respondent/SDMC submits that they would be filing an appeal against this judgment. Admittedly, as on date no appeal has been filed and it is law as it stands today. The demand raised by the Corporation upon the assessees/petitioners is Rs.29,34,331/-. The tax for one base year would be Rs.29,368/-. It has been pointed out that the next date fixed before the MTT is 24.3.2017. Subject to the deposit of the aforenoted amount, the MTT shall adjudicate upon the appeal of the petitioner in accordance with law and all issues which the petitioners seek to raise before the MTT shall be so answered.

At this stage, learned counsel for petitioner points out that an application seeking mutation of his property is lying pending before the Department and they are not deciding that application one way or the other. Learned counsel for respondent submits that the mutation cannot be effected in favour of the petitioners as the property tax demand is outstanding. Be that as it may, since the application is pending before the Department since April, 2016 the same shall be answered and decided in accordance with law within an outer limit of two months.

Copy of this order be given dasti to the learned counsels for the parties. Intimation also be sent to the MTT.

Petition disposed of.

Order dasti under signatures of the Court Master.

INDERMEET KAUR, J

MARCH 21, 2017
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