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

\+ W.P.(C) 6804/2011

M/S ESPIRE CONSOLIDATED SERVICES PVT LTD
..... Petitioner

Through Mr. Sudhir Nandrajog, Sr. Adv. with Mr. Shariq Mohammad, Mr. Z. Haque and Ms. Shreya Rajappan, Advs.

versus

MCD ..... Respondent

Through Ms. Mini Pushkarna, Standing Counsel with Ms. Anushruti and Ms. Vasundhara Nayyar, Advs. for South DMC.

CORAM:
HON'BLE MR. JUSTICE A. K. CHAWLA

O R D E R

% 24.07.2017

Mr. Nandrajog, ld. Sr. Adv. for the petitioner submits that the impugned assessment order dated 24.2.2011 is bad in law in view of the judgment of this Court in 169(2010) DLT 352 MCD vs. Major General Inderpal Singh Kahai & Ors., which has been upheld by Hon'ble Supreme Court in JT 2015 (7) SC 218 inasmuch as, the assessment is required to be carried out on Unit Area Method. During the course of hearing Ms. Pushkarna, ld. Standing Counsel for the respondent states that the instant petition shall be treated as representation in that regard inasmuch as, Mr. Nandrajog, Ld. Sr. Adv. does not rake-up any other issue.

Keeping in view the facts and circumstances and the limited issue agitated, which requires to be considered afresh in view of the judgment (supra), impugned order is set aside and the matter is remanded back to the competent Authority to decide the assessment afresh taking the instant petition to be a representation for the purpose, to be decided in the light of the ratio of the judgment (supra) within eight weeks from today by a speaking order to be conveyed to the petitioner forthwith.

Any payment made by the petitioner towards the impugned tax liability, shall be taken into account, while finalising the assessment afresh.

Petition stands disposed off accordingly.

A. K. CHAWLA, J

JULY 24, 2017
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