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

\+ W.P.(C) 2982/2015 and CM APPL. 5338/2015

ANSAL HOUSING AND CONSTRUCTION LTD...... Petitioner

Through Mr. Sachin Datta, Senior Advocate with Mr. Amit Mahajan, Mr. Tapas Tyagi and Mr. Aaditya Vijay Kumar, Advocates

versus

SOUTH DELHI MUNICIPAL CORPORATION ..... Respondent

Through Mr. Prasanta Varma, ASC

CORAM:
HON'BLE MS. JUSTICE INDERMEET KAUR

O R D E R

% 03.03.2017

Petitioner before this Court is M/s Ansal Housing and Construction Ltd. An assessment order had been passed against the petitioner on 18.12.2014 qua the property i.e. Communication Tower, Plot No. 1 (J) Block Ansal Clinic Tower, Rajouri Garden, New Delhi (Basement 1 and Basement 2). This assessment order was followed by a coercive demand upon the petitioner dated 23.02.2015 wherein a sum of Rs.1,56,74,918/- had been demanded from the petitioner. The contention of the petitioner before this Court is that the petitioner is not the owner of the aforenoted property qua which the assessment order had been passed and for which demand had been raised upon the petitioner. This order is wholly without any jurisdiction.

On advance notice counsel for the respondent has put in appearance. His submission is that an alternate efficacious remedy is available to the petitioner. Writ petition is not maintainable. He had to approach the Municipal Tax Tribunal (MTT).

This Court is of the view that since an alternate remedy is available and the connected petition of the petitioner i.e. WP(C) 2990/2015 has also been remanded back to the MTT it would be appropriate to pass similar order in this petition as well. Petitioner is directed to approach MTT to get his grievances addressed.

At this stage, counsel for the petitioner submits that pre-deposit of the entire demanded amount in terms of the demand notice dated 23.02.2015 (Rs.1,56,74.918/-) would be a huge financial liability upon the petitioner. He has a good case. He has placed reliance upon the judgments of this Courts reported as 75(1998) DLT 306 *J.R.Sood and Ors. Vs. MCD* and 63(1996) DLT 163 *Indian Hotels Co.Ltd and Anr. Vs. New Delhi Municipal Council and Ors.* to support his submission that the Court may consider the reduction of pre-deposit amount.

Noting the peculiar facts of the case the petitioner upon deposit of 50 percent of the demanded amount (Rs.1,56,74,918/-) is permitted to file his appeal and appear before MTT. This deposit shall be made within a period of two weeks and the appeal shall also be filed before the competent authority within that period.

Petition disposed of in the above terms.

INDERMEET KAUR, J

MARCH 03, 2017
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