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

\+ W.P.(C) 8240/2013

PHARMAX CORPORATION LIMITED

..... Petitioner

Through Mr.Sanjeev Puri, Sr. Adv. with Mr.Prateek Khanna, Mr.Ahul Mehansru, Advocate.

versus

SOUTH DELHI MUNICIPAL CORPORATION & ORS

..... Respondents

Through Ms.Biji Rajesh, Ms.Eshita Baruah, Mr. Amresh Anand for Mr. Gaurang Kanth, Advocate for SDMC.
Mr.Samar Bansal, Advocate for R-3.

CORAM:
HON'BLE MS. JUSTICE INDERMEET KAUR

<u>O R D E R</u>

% 11.01.2017

Learned counsel for respondent-Corporation has not been able to take final instructions in the matter.

Be that as it may, this Court notes that a communication dated 03.11.2015 had been sent by the Deputy Assessor and Collector, Central Zone, SDMC calling upon the petitioner to pay the tax amount. The total amount recoverable was noted to be Rs.88,16,079/- on which the tax amount of Rs.39,18,257/- and the interest figure of Rs.48.97,822 had been calculated up to December, 2013.

Respondent no.3 had paid this amount on behalf of the petitioner as he was in occupation of the demised property at the relevant period of time. On the last date, it has been recorded that the payment of Rs.39,18,257/- (as noted in the communication dated 03.11.2015) had been paid by respondent no.3 to the Corporation and since this amount has been made under the Amnesty Scheme 2016-17 the contention of respondent no.3 was that it permitted the tax payer to pay the full amount minus penalty/interest in case of one time full payment is made. His submission is that this payment made by respondent no.3 satisfies the dues of the Corporation. On this count learned counsel for respondent-Corporation had on the last date taken time to take instructions. She has not been able to obtain complete instructions. Her submission, however, is that the Amnesty Scheme of 2016-17 has permitted the tax payer to pay a onetime full payment minus the penalty.

Noting the above contention, since onetime payment of the full tax amount of Rs.39,18,257/- has been made by respondent no.3 in favour of the Respondent-Corporation nothing else survives in this petition.

Petition disposed of.

INDERMEET KAUR, J

JANUARY 11, 2017
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