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

\+ W.P.(C) 3925/2017

GURU NANAK VIDYA BHANDAR TRUST ..... Petitioner

Through: Mr. Sudhir Nandrajog, Sr. Adv. with Mr. A.K. Vali and Mr. Tuhir, Advs.

versus

NEW DELHI MUNICIPAL COUNCIL AND ORS..... Respondents

Through: Mr. Arjun Mitra, Standing Counsel with Mr. Abhishek Misra, ASC and Ms. Jaskaran Kaur, Adv. for R-1.
Mr. Brajesh Kumar, Adv. for R-2.
Mr. Anuj Aggarwal, ASC with Ms. Niti Jain, Adv. for R-3.

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

O R D E R

% **08.05.2017**

Petitioner has assailed the assessment order dated 12th March, 2016 passed by the respondent in respect of property of the petitioner. It is noted that petitioner has already filed an appeal under Section 115 of the NDMC Act before the Additional District Judge-01, Patiala House Courts, New Delhi. In view of the alternative remedy available to the petitioner, which has even been availed, I do not find any justification to entertain the writ petition.

Learned senior counsel has contended that the condition of pre-deposit of property tax, amounting to ₹87 lacs may be waived, in view of the fact that petitioner has to recover about ₹19 crores from the respondent. ₹87 lacs shall be deemed deposited out of the said ₹19 crores.

I do not find any force in this contention. The said proceedings are separate in nature. In fact, proceedings under Section 18 of the Land Acquisition Act, 1894 are pending before the Reference Court wherein the said amount of ₹19 crore is stated to be recoverable. Any amount payable in the said proceedings cannot be recovered by treating the same as deemed pre- deposit of the property tax in the appeal against the assessment order.

Writ petition is dismissed. Miscellaneous applications are disposed of as infructuous.

A.K. PATHAK, J.

MAY 08, 2017
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