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

+ LPA 416/2017

M/S ROOTS CORPORATION LIMITED Appellant

Through: Mr. Vikas Dhawan & Mr. S. Panda,
Advocates.

versus

NORTH DELHI MUNICIPAL CORPORATION
& ORS

..... Respondents

Through: Ms. Madhu Tewatia, Mr. Adhirath
Singh & Mr. Sachin Saini, Advocates
for respondent/ NDMC.

Mr. Sumit Malhotra & Mr. Rajat
Malhotra, Advocates for respondent
No.3.

Mr. Jitendra Kumar Singh, Standing
Counsel for Railways.

CORAM:

HON'BLE MR. JUSTICE VIPIN SANGHI

HON'BLE MS. JUSTICE DEEPA SHARMA

ORDER

31.05.2017

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C.M. Nos.21339-40/2017

Exemption allowed, subject to all just exceptions. The application stands disposed of.

C.M. No. 21341/2017

The list of dates and synopsis is taken on record. The application stands disposed of.

LPA 416/2017

Issue notice. Notice is accepted on behalf of the respondents. After some arguments, learned counsel for the appellant, on instructions, states that the appellant do not press the appeal and instead he shall prefer a statutory appeal before the Municipal Taxation Tribunal. The appellant, however, presses for waiver of pre-deposit.

We have heard learned counsel for the appellant as well as Ms. Tewatia and after some arguments, it is agreed that the appellant shall deposit Rs.50 lakhs with the respondent corporation and upon the said deposit being made, the requirement of pre-deposit of the demand shall stand waived.

The Tribunal shall hear the appeal on merits without insisting on pre-deposit of the tax demand. The amount of Rs.50 Lakhs shall be deposited within six weeks by the appellant. In case the appeal is preferred within six weeks from today, the bar of limitation shall not come in the way of the appellant, in view of the fact that the appellant has been pursuing its legal remedy by way of W.P. (C.) No. 11352/2016, and thereafter the present appeal.

The tribunal shall decide the appeal on its own merits without in any manner being influenced by the impugned order dated 23.05.2017. The appropriation of the amount deposited by the appellant shall abide by the determination made therein.

In the peculiar circumstances of the case, it shall be open to the IRCTC as well as Indian Railways to be represented before the tribunal and they shall also be heard in the matter.

Both the counsels state that the tribunal may be requested to dispose

of the appeal without any delay. They also assure the court that they shall not take any undue adjournments before the tribunal. It is hoped that the tribunal shall decide the appeal in a reasonable time.

The appeal stands disposed of in the above terms.

Dasti.

VIPIN SANGHI, J

DEEPA SHARMA, J

MAY 31, 2017

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