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

\+ W.P.(C) 8314/2017 & CM APPLs. 34194-34195/2017

POOJA MEHRA ..... Petitioner

Through Mr. N.P. Singh and Mr. H.L. Raina, Advs.

versus

SOUTH DELHI MUNICIPAL CORPORATION & ANR ..... Respondents

Through Ms. Biji Rajesh and Mr. Pushkar Taimini, Advs.

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

O R D E R

% 18.09.2017

By the petition, the petitioner seeks to quash the notice dated 21.7.2017 issued by respondent no.2, which is as under :

> **"This is in continuation of this office earlier notice dated 12.08.2017 Under Section 123D of the DMC Act, 2003, requesting to attend and submit the documents to finalize the assessment of property. In this connection, it is to inform that the notice, in question, has been issued due to non-payment of vacant land tax amounting of Rs.942 lacs from 2005-06 of 2016-17 as per observation of External Audit Party of SDMC. The amount is exclusive of 55% interest i.e. Rs.5,18,100/- and 30% penalty i.e. 2,82,600/-, imposed under Section 123D(d) of the DMC Act on a/c of wilful suppression of facts."**

Ms. Rajesh, ld. counsel for the respondent-SDMC submits that in view of the notice issued, respondent no.2 shall consider the instant petition as reply to the notice and pass a speaking order.

In view of the foregoing, it is directed that the instant petition shall be treated as reply to the notice and after affording an opportunity of personal hearing to the petitioner, the assessing authority shall pass a speaking order, to be communicated to the petitioner immediately thereafter. Writ petition stands disposed off accordingly.

Dasti under the signatures of the Court Master.

A. K. CHAWLA, J

SEPTEMBER 18, 2017
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