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

\+ W.P.(C) 2621/2018 & CM Nos. 26285/2018 (u/O 6 Rule 17 CPC) & 10730/2018 (stay)

SOUTH DELHI MUNICIPAL CORPORATION ..... Petitioner

Through Ms. Madhu Tewatia and Mr. Adhirath Singh, Advocates.

versus

THE MOTORS GENERAL FINANCE LTD & ANR .... Respondents

Through Mr. Sunil Magon, Advocate for respondent No. 1.

CORAM:
HON'BLE MR. JUSTICE SIDDHARTH MRIDUL

O R D E R

% 08.08.2018

The present petition is covered by the decision of a Division Bench of this Court in W.P. (C) No. 188/2018, titled "*Ved Marwah v. New Delhi Municipal Council (NDMC) & Ors.*", along with other connected matters, decided on 23rd March, 2018, reported as *2018 LawSuit (Del) 1496.*

In *Ved Marwah (supra),* whilst reiterating the ratio of the decision in "*Sunil Rai v. Municipal Corporation of Delhi & Ors.*", reported as *1992 48 DLT 621,* the Division Bench of this Court affirmed the legal position that, the proper exercise of discretion by the appellate forum in cases where assessment orders are framed for a number of years, is to direct the assessee to deposit the disputed tax in respect of the base year and then to proceed to hear and decide the appeal in respect to the base year assessment and after deciding the said appeal, the decision of the appeal in respect of the base year would automatically govern the assessment for the subsequent years.

In this view of the matter, the present petition, which assails an order dated 5th January, 2018, passed by the learned Municipal Taxation Tribunal in House Tax Appeal bearing HTA No. 1/MTT/2018, predicated on the ground that the same was erroneous in allowing the assessee to deposit the tax for the base year for hearing the appeal, is without merit and is accordingly dismissed.

The writ petition, as well as, the pending applications are disposed of.

SIDDHARTH MRIDUL, J

AUGUST 08, 2018
RS