$~2

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

\+ W.P.(C) 4328/2018 & C.M. Nos.16818/2018 & 16819/2018

SH. ANAND SWARUP GUPTA ..... Petitioner

Through Mr.Brij Bhushan Gupta, Sr. Adv. with Mr.Jai Sahai Endlaw, Adv., Mr.Jai Khanna, Adv.

versus

NEW DELHI MUNICIPAL COUNCIL ..... Respondent

Through Ms.Malvika Trivedi, ASC with Mr.Arjun Malik, ASC & Ms.Sriparna Dutta, Adv. for NDMC.

CORAM:
HON'BLE MS. JUSTICE REKHA PALLI

O R D E R

% **07.05.2018**

Vide the present petition, the petitioner has sought quashing of the Assessment Order dated 28th November, 2017, passed by the Assessing Authority, Property Tax Department, NDMC and the consequential Demand raised vide Bill dated 13th March, 2018.

Learned senior counsel for the petitioner submits that the copy of the impugned assessment order was received by the petitioner along with the impugned demand bill dated 13th March, 2018.

Ms.Malvika Trivedi, learned counsel who appears on advance notice for the respondent, submits that the impugned order itself makes it clear that the respondent was constrained to pass such an order because of the non-cooperation of the petitioner. She submits that the impugned order records that since the assessee had failed to provide correct rental information in respect of the entire premises, the rateable value had been fixed on the basis of the rental information in respect of one tenant only provided by National Statistical Commission. She submits that the respondent has fairly given an opportunity to the petitioner to present its case before the respondent but the petitioner failed to avail the said opportunity. She, however, submits that in view of the various contentions raised by learned senior counsel for the petitioner, as regards the manner in which the rateable value has been fixed, she would have no objection, if the matter is remanded back to the Assessing Authority, for passing a fresh order by taking into consideration all the submissions made by the petitioner.

Accordingly, the order dated 28th November, 2017 and the demand bill dated 13th March, 2018 are, hereby, quashed. The matter is remanded back to the Assessing Authority, to pass a fresh order after giving an opportunity of hearing to the petitioner.

It is made clear that this Court has not expressed any opinion on the various contentions raised by learned senior counsel for the petitioner and it will be open for the petitioner to raise all contentions before the Assessing Authority which will be considered by the Authority while passing the fresh Assessment order.

It is agreed that the notice communicating the date, time and venue for re-hearing would be communicated not only to the petitioner but also to the learned counsel for the petitioner.

Needless to say that in case the petitioner is aggrieved by any fresh order passed by the respondent, he would be at liberty to take legal recourse as permissible under law.

The petition and pending applications are disposed of in the aforesaid terms.

MAY 07, 2018/aa **REKHA PALLI, J**