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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 4883/2018**

**HOME ECONOMICS EDUCATION SOCIETY
AND ANR.**

..... Petitioners

Through: Mr. R.P. Sharma and Mr. Vaibhav
Mehra, Advs.

versus

**SOUTH DELHI MUNICIPAL CORPORATION
AND ANR.**

..... Respondents

Through: Ms. Madhu Tewatia and Mr. Adhirath
Singh, Advs.

CORAM:

HON'BLE MR. JUSTICE V. KAMESWAR RAO

ORDER

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17.05.2018

Present petition has been filed by the petitioners with the following prayers:

“It is, therefore, prayed that this Hon’ble Court may be graciously pleased to:-

- A. Call for the record;*
- B. Issue writ of mandamus or other appropriate writ (s) quashing the notice No. 1603 dated 27.12.2017 (Annexure P-4);*
- C. Issue a writ of mandamus or other appropriate writ (s) quashing the assessment order and resultant demand dated 20.02.2018 (Annexure P-2)*
- D. Issue writ of mandamus or other appropriate writ (s) quashing the notice No.2015 dated 13.03.2018 whereby demand has been raised and payment thereof is sought amounting to ₹2,70,90,616/- (Annexure P-10);*
- E. Issue writ of mandamus or other appropriate writ (s) commanding the respondent to determine the assessment by applying use factor 1 instead of use factor 2;*
- F. Issue writ of mandamus or other appropriate writ (s)*

suspending / withdrawing the attachment of Bank Account of petitioner No.1 with the State Bank of India, South Extn., New Delhi (Annexure P-11).

- G. Issue writ of mandamus or other appropriate writ (s) commanding the respondent not to levy any interest or penalty;*
- H. Issue writ of mandamus or other appropriate writ (s) directing the respondent no.2 to pay and reimburse the amount by virtue of the notice dated 13.03.2018.*
- I. To direct refund of ₹1,75,04,872/- along with interest @ 12% from the date of payment, i.e., 31.03.2018 till the amount is refunded to the petitioner and to hold issuance of Warrant of Distress dated 26.03.2018 was illegal and malafide; and*
- J. May pass such other order (s) as may do complete justice in the facts and circumstances of the case.”*

Mr. R.P. Sharma, learned counsel appearing for the petitioners states, petitioners have paid the principal amount of ₹1,75,04,872/- on March 31, 2018. This submission of Mr. Sharma, is not disputed by Ms. Madhu Tewatia, counsel for the respondent / SDMC.

In view of the above, it would be appropriate for the petitioners to approach ATMCD by filing an appeal against the assessment order dated February 20, 2018. The appeal shall be filed within 15 days. If the same is filed within 15 days, the issue of limitation shall not be taken against the petitioners.

The petition is disposed of.

CM No. 18827/2018

In view of the order passed in the writ petition, the application has become infructuous.

V. KAMESWAR RAO, J

MAY 17, 2018/jg