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

\+ W.P.(C) 6985/2018, CM Nos. 26433-26434/2018

DELHI UNION OF JOURNALISTS

..... Petitioner

Through: Mr. Gaurav Bharadwaj, Adv.

versus

NEW DELHI MUNICIPAL COUNCIL

..... Respondent

Through: Mr. Simar Pal Singh, ASC with Ms. Shamshratish Rein, Ms. Maheraish Rein, Advs. and mr. Punit Gupta, DEO & Mr. Ajay Mathur, Sr. Asst.

CORAM:
HON'BLE MR. JUSTICE V. KAMESWAR RAO

O R D E R

% 09.07.2018

CM No. 26434/2018

Exemption allowed, subject to all just exceptions.

Application stands disposed of.

W.P.(C) 6985/2018 & CM No. 26433/2018

The learned counsel for the respondent, who appears on advance notice takes an objection on the maintainability of the petition by stating that appropriate for the petitioner is to approach the Municipal Tax Tribunal constituted under the provisions of NDMC Act, 1994 and the condition of pre-deposit shall be regulated as per the judgment of this Court in the case reported as ***248(2018) DLT 781 (DB) Ved Marwah v. New Delhi Municipal Council (NDMC) & Ors,*** wherein a reference is made to the judgment of this Court in ***Sunil Rai v. Municipal Corporation of Delhi & Ors 48 (1992) DLT 621*** in which it was held 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 view of this submission made by the learned counsel for the respondent, learned counsel for the petitioner seeks to withdraw the writ petition, with liberty to approach the Tribunal. With liberty as prayed for in accordance with law, the petition and the connected application are dismissed as withdrawn.

Dasti.

V. KAMESWAR RAO, J

JULY 09, 2018/*ak*