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

\+ W.P.(C) 3124/2019, CM No. 14300/2019

DELHI STATE INDUSTRIAL & INFRASTRUCTURE ..... Petitioner

Through: Mr. Nishant Datta and Mr. Pradeep, Advs.

versus

NORTH DELHI MUNICIPAL CORPORATION ..... Respondent

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

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

O R D E R

% **29.03.2019**

CM No. 14300/2019 (for exemption)

Exemption allowed, subject to all just exceptions.

Application stands disposed of.

W.P.(C) 3124/2019

The present petition has been filed by the petitioner with the following prayers:

> *"It is, therefore, most respectfully prayed that this Hon'ble Court may be pleased to:-*
>
> *a) Issue a writ of CERTIORARI or any other writ, order or direction quashing the assessment orders dated 20.12.2018 and 21.01.2019 passed by the respondent and also quashing coercive steps taking in furtherance thereof in the form of show cause notice dated 22.02.2019 and notice*

dated 05.03.2019;

b) Pass any such or further order as may be deemed fit and proper in the facts and circumstances of the present case."

At the outset, it has been put to the learned counsel for the petitioner that the appropriate remedy for the petitioner is to file an appeal before the Municipal Taxation Tribunal. Learned counsel for the petitioner agrees to the same.

If that be so, the petitioner is relegated to the MTT and the said appeal be filed within a period of two weeks, in accordance with law. Since the petitioner is relegated to MTT, till such time the petitioner files an appeal before the MTT, no coercive action shall be taken against the petitioner.

It is made clear that the MTT shall consider the appeal / stay application without being influenced by the protection granted by this Court, and pass such order as deemed fit.

The writ petition is disposed of.

Dasti.

V. KAMESWAR RAO, J

MARCH 29, 2019/*aky*