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

\+ **W.P.(C) 8516/2019**

DELHI STATE INDUSTRIAL AND INFRASTRUCTURE DEVELOPMENT CORPORATION ..... Petitioner

Through: Mr.Balbir Singh, Senior Advocate with Mr.Judy James & Ms.Monica Benjamin, Advocates

versus

NORTH DELHI MUNICIPAL CORPORATION AND ANR ..... Respondent

Through: Ms.Madhu Tewatia & Mr.Adhirath Singh, Advocates

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE TALWANT SINGH

O R D E R

% **05.08.2019**

CM.APPL.35145/2019 & 35146/2019 (exemption)

1. Exemptions allowed, subject to all just exceptions.

W.P.(C) 8516/2019 with CM APPL. 35143/2019 (stay) & 35144/2019 (direction)

2. The grievance of the Petitioner is that the impugned order has been passed by an authority which lacks the jurisdiction to do so primarily because the quasi judicial powers vested in the Commissioner under Section 123 D of the Delhi

Municipal Corporation Act, 1957 (‘DMC Act’) could not have been delegated to a subordinate official and that too on the basis of ‘instructions’. There is a further point urged that as far as the land in question in respect of which tax is sought to be levied is concerned, it stands exempt under Section 115 of the DMC Act.

3. The admitted position is the impugned order is an appealable one. A statutory appeal lies before the Municipal Taxation Tribunal under Section 169 of the DMC Act.

4. The mere fact that the Petitioner may have to make a pre-deposit for its appeal to be considered is, in the view of this Court, insufficient reason for the Court to entertain the present writ petition. It is nevertheless clarified that all the points raised in the present petition are left open to be urged before the aforementioned statutory Tribunal, which will then be considered and decided by it in accordance with law.

5. The writ petition is dismissed with the above observations.

S. MURALIDHAR, J.

TALWANT SINGH, J.

AUGUST 05, 2019
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