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

\+ W.P.(C) No. 3404/2013 & CM APPL. No. 6462/2013

RIDGEVIEW CONSTRUCTION (P) LTD ..... Petitioner

Through: Mr. B.B. Jain & Mr. Amitabh Marwah, Advs.

versus

SOUTH DELHI MUNICIPAL CORPORATION ..... Respondent

Through: Mr. Biji Rajesh & Mr. Gaurang, Advs. for SDMC.

CORAM:

HON'BLE MR. JUSTICE ANUP JAIRAM BHAMBHANI

O R D E R

% 24.01.2019

CM APPL. No. 3510/2019 (for amendment of writ petition)

By this application, the petitioners seek to amend the writ petition which was filed in 2013 challenging property tax assessment order dated 22.01.2013, property tax bill dated 23.01.2013, warrant of distress dated 21.03.2013 and notices of attachment dated 28.03.2013/30.03.2013.

At the hearing on 16.03.2017, the respondent had submitted that the matter could be settled before the respondent department, if all relevant documents i.e. sale deeds/agreements to sell by virtue of which the petitioner had allegedly sold these properties to third parties, were produced before the department.

Accordingly, the court directed the petitioner to appear before the concerned officer in an attempt to settle the matter.

It transpires that the petitioner subsequently produced the relevant documents before the respondent department and was given a hearing, which culminated in the issuance of a fresh assessment order dated 23.08.2018 in respect of the subject property.

By way of the amendment application, the petitioner wishes to add several paragraphs and grounds to the petition as originally filed; most importantly, the petitioner wishes to add a prayer seeking quashing of fresh assessment order dated 23.08.2018.

Considering that a fresh assessment order dated 23.08.2018 has been issued in respect of the subject property, the earlier assessment order dated 22.01.2013, the property tax bill, warrant of distress and notices of attachment issued pursuant thereto become irrelevant and stand superseded by the fresh assessment order issued.

I am of the view that allowing amendment of the present petition would amount to changing the very basis or foundation and cause of action of the petition, which is impermissible.

Accordingly, the present petition is disposed of, giving liberty to the petitioner to file fresh proceedings impugning the fresh assessment order, as the petitioner may be advised, in accordance with law.

The petition stands disposed of in the above terms.

ANUP JAIRAM BHAMBHANI, J.

JANUARY 24, 2019/*uj*