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

\+ W.P.(C) No. 2279/2018 & CM APPL. No. 9432/2018

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

Through: Ms. Anusuya Salwan, Standing Counsel, DSIIDC with Ms.Nikita Salwan, Advocates.

versus

NORTH DELHI MUNICIPAL CORPORATION ..... Respondent

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

CORAM:
HON'BLE MR. JUSTICE ANUP JAIRAM BHAMBHANI

<u>O R D E R</u>

% 07.02.2019

The petitioner is aggrieved by the issuance of a *suo moto* assessment order dated 04.01.2018 by the respondent/North DMC, whereby the petitioner/Delhi State Industrial and Infrastructure Development Corporation Ltd was assessed to property tax by the respondent.

The petitioner's main contention is that the petitioner-corporation has been *allotted* the subject land by the Government of NCT of Delhi, which land is presently vacant, but in any case, the petitioner is not *owner* of the land.

In this background, the petitioner has sought quashing of assessment order dated 04.01.2018 made by the respondent.

Ms. Madhu Tewatia, learned Special Counsel appearing for the respondent states that *suo moto* assessment order dated 04.01.2018 came to be made since certain documents that were required by the respondent were not made available by the petitioner. She further states that assessment order dated 04.01.2018 may be set-aside by the court ; and that the respondent will issue a fresh communication to the petitioner calling upon the petitioner to submit the requisite documents, whereupon the petitioner will be granted a hearing and a fresh assessment order relating to property tax will be made.

This position is acceptable to Ms. Anusuya Salwan, learned Standing Counsel for the petitioner/DSIIDC.

Accordingly, this writ petition is disposed of, by consent of parties, with the following directions:

(i) Assessment order dated 04.01.2018 in respect of the subject property is hereby set-aside;

(ii) Respondent/North DMC shall issue to the petitioner a fresh communication calling upon it to supply such documents as may be necessary for undertaking a fresh property tax assessment for the subject land ;

(iii) Respondent/North DMC shall also accord to the petitioner an opportunity of hearing in relation to the proposed assessment;

(iv) Respondent/North DMC shall thereafter make a fresh assessment order in relation to the subject land.

The above exercise shall be completed within three months from today.

The writ petition is disposed of in the above terms.

Pending applications, if any, stand disposed of.

ANUP JAIRAM BHAMBHANI, J.

FEBRUARY 07, 2019/*Pallavi*