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

\+ W.P.(C) 6156/2020, CM APPL. 22077/2020 & CM APPL. 22078/2020

SMT VASUMATI MAHAJAN & ANR. ..... Petitioners

Through: Mr. Ravi Gupta, Advocate.

versus

SOUTH DELHI MUNICIPAL CORPORATION .....Respondent

Through: Mr. Gaurang Kanth, Standing Counsel for SDMC.

CORAM:
HON'BLE MR. JUSTICE NAJMI WAZIRI

ORDER

% **09.09.2020**

1. The hearing was conducted through video conferencing.
2. Issue notice. The learned counsel named above accepts notice on behalf of the respondent.
3. The petitioner impugns a show cause notice dated 21.07.2020 calling upon him to pay Rs.10,02,377/- towards property tax as on 31.03.2004. The same amount is reflected in an earlier demand notice issued by the Corporation on 16.02.2006 (Annexures A and B of the Writ Petition). Dealing with the same notice of 16.02.2006, an earlier petition : WP.(C) 2856/2006, was disposed-off by this Court vide order dated 11.07.2006, with directions to the Corporation to re-consider the matter and re-issue an appropriate notice, as may be. The petitioner has not received any reasoned/speaking order. The order of 11.7.2026 observed and directed *inter alia* as under:

"5. I have gone through the materials on record. The revenue records as well as the photographs in question (which have been enclosed along with the petition) do prima facie lend credence to the petitioner's grievance. However, without recording any finding on the merits of the case, I am of the opinion that the petitioner should approach the respondent with an appropriate application for recall/rectification of the order assessing the rateable value in respect of the property. Liberty is granted to the petitioner to do so within six weeks. The MCD is directed to supply copies of the order(s) fixing the rateable value, to the petitioner, within one week.

6. In the event the petitioner approaching the respondents with an application as mentioned above, it shall be accompanied by all the relevant materials including documents or documents of title, valuation report or other materials which would indicate nature or absence of construction upon the land in question and its value.

7. The concerned Assessment Officer shall, after receipt of the rectification application, decide the same on merit unhindered by the issue of limitation, and after taking into consideration all the grounds and contentions raised on behalf of the petitioner and issue a speaking order within six weeks thereafter. The respondent shall make a copy of the order fixing the rateable value of the land available to the petitioner.

8. The writ petition is allowed in terms of the above order. The impugned demand is hereby quashed. All rights and contentions of the parties are kept open."

4. Admittedly, there has not been full compliance of the aforesaid directions.
5. In the circumstances, fresh assessment order apropos the property has to be passed in terms of the aforesaid directions. Accordingly, the parties are directed to comply with the aforesaid directions within a period of four weeks from today.
6. Till then, the impugned order shall be kept in abeyance.

7. The petition, alongwith pending applications, is disposed-off in the above terms.
8. The order be uploaded on the website forthwith. Copy of the order be also forwarded to the counsels through e-mail.

NAJMI WAZIRI, J

SEPTEMBER 09, 2020

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