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

+ W.P.(C) 3779/2013 and CM APPL. No. 7069/2013

FARGO ESTATES PVT LTD. Petitioner

Through Mr.S.K. Maniktala, Mr. Vinod
Kumar, Mr.Udit Maniktala and Mr. Sheetij
Chhillar, Advs.

versus

SOUTH DELHI MUNICIPAL CORPORATION Respondent

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

CORAM:

HON'BLE MR. JUSTICE JAYANT NATH

ORDER

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03.02.2020

1. This order is being passed in continuation of the order dated 30.01.2020.
2. Learned counsel for the petitioner on instructions submits that the petitioner do not claim any ownership title to the service areas and the common areas which have been transferred to the unit holders by way of respective conveyance deeds. For the balance unsold areas, the petitioner shall continue to remain liable to pay property tax.
3. Keeping in view the above, it is clear that the title to the common areas and the service areas has passed to the unit holders where such sale has been affected and no title vests exclusively in the petitioner. As the respondent have already taxed the said common areas and service areas i.e.

by imposition of property tax on the unit holders, the respondent cannot now for the same area tax the petitioner also.

4. In view of the above, the assessment orders dated 18.01.2013 and 11.04.2013 and notice dated 06.05.2013 to the extent it intends to tax the petitioner for the common areas and service areas including the first basement (which is a part of the common area and service area) are accordingly quashed. The respondent will take further steps as per law.

5. The petition stands disposed of with the above. Pending application also stands disposed of.

JAYANT NATH, J

FEBRUARY 03, 2020

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