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

Judgment delivered on: 25.03.2021

+ W.P.(C) 3842/2021 & CM. APPLS. 11577-78/2021

SH. RAJESH SACHDEVA

.....Petitioner

versus

NORTH DELHI MUNICIPAL CORPORATION THROUGH ITS
COMMISSIONER

.....Respondent

Advocates who appeared in this case:

For the Petitioner: Mr. Shailendra Babbar, Advocate with Mr. Avinash Das, Advocate.

For the Respondent: Ms. Mini Pushkarna, Standing Counsel, North DMC with Ms. Khushboo Nahar, Ms. Latika Malhotra, Advocates and Mr. Sushil Kumar Tomar, Section Officer, Property Tax Department, Keshavpuram Zone

CORAM:
HON'BLE MR. JUSTICE SANJEEV SACHDEVA

JUDGMENT

SANJEEV SACHDEVA, J. (ORAL)

1. Petitioner seeks quashing of assessment order dated 19.2.2021 and the consequential bill raised thereafter with regard to property No.12, Kapil Vihar,

Pitampura, Delhi-110034.

2. Learned counsel for the petitioner submits that the *suo motu* assessment under Section 123-D has been done after issuance of alleged notice dated 19.01.2021. He submits that no such notice was ever received.

3. Learned counsel further submits that that there is a factual error in the order inasmuch as the order records that there is a third floor constructed on the building whereas there is no third floor in the building.

4. Issue notice. Notice is accepted by learned counsel appearing for the respondent.

5. Learned counsel for the respondent submits that the assessment order has been passed as nobody appeared on behalf of the petitioner despite notice being sent to the petitioner. She under instructions from Mr. Sushil Kumar Tomar, Section Officer, Property Tax Department, Keshavpuram Zone submits that without prejudice, the respondent/Corporation is willing to give an opportunity of hearing to the petitioner and then pass a fresh assessment order.

6. In view of the above, the impugned order dated 19.02.2021 and all consequential actions thereafter are set aside.

7. Respondent/Corporation shall furnish a copy of notice dated 19.01.2021 to the petitioner within three working days. A copy, in addition, be sent to learned counsel for the petitioner. Petitioner shall thereafter file a response to the notice dated 19.01.2021 within two weeks from the date of supply of the copy of the notice.

8. Thereafter, respondent/Corporation shall pass a fresh speaking order after giving an opportunity of personal hearing to the petitioner.

9. The petition is allowed in the above terms.

10. *Dasti* under signature of the Court Master.

SANJEEV SACHDEVA, J

MARCH 25, 2021

NA

Signature Not Verified

Digitally Signed By: HON'BLE
MAGGU
Signing Date: 26.06.2021 21:48:52
This file is digitally signed by PS
to HMJ Sanjeev Sachdeva.

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