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

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Judgment delivered on: 16.07.2021

+ W.P.(C) 6618/2021 & CM APPLN. 20806-07/2021

TARC PROJECTS LIMITED (PREVIOUSLY KNOWN AS
M/S ANANT RAJ PROJECTS LTD.) Petitioner

versus

NORTH DELHI MUNICIPAL CORPORATION... Respondent

Advocates who appeared in this case:

For the Petitioner: Mr. Harish Malhotra, Senior Advocate with Ms. Gunjan Sinha Jain and Mr. Mitash Charan, Advocates.

For the Respondent: Ms. Mini Pushkarna, Standing Counsel with Ms. Khushboo Nahar, Ms. Latika Malhotra, Advocates and Mr. Babu Abdul Khadeer, Joint Assessor and Collector, Karol Bagh Zone.

CORAM:-

HON'BLE MR. JUSTICE SANJEEV SACHDEVA

JUDGMENT

SANJEEV SACHDEVA, J. (ORAL)

1. The hearing was conducted through video conferencing.
2. Petitioner impugns assessment order dated 28.05.2021 and warrant of distress dated 24.06.2021, issued by the respondent

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to HMJ Sanjeev Sachdeva.

W.P.(C) 6618/2021

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attaching the bank account of the petitioner with HDFC Bank.

3. Learned senior counsel for the petitioner submits that by the impugned assessment order, the annual value has been determined at Rs.11,38,17,600/- pursuant to a show cause notice dated 07.04.2021.

4. Learned senior counsel submits that the petitioner could not appear pursuant to the show cause notice on 30.04.2021 for a hearing and file the requisite documents in view of the nationwide lockdown imposed.

5. Learned senior counsel further submits that without prejudice to the rights and contentions of the parties, petitioner has already issued a post dated cheque of Rs. 87,91,253/- towards payment of the arrears of property tax. He, however, under instructions submits that by 31.07.2021, a sum of Rs.87,91,253/- shall be paid to the respondent by way of a demand draft/deposited with the respondent.

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

7. Learned counsel for respondent submits that that without admitting the averments made in the petition, respondents are willing to give a fresh hearing to the petitioner pursuant to the notice dated 07.04.2021 and pass a fresh assessment order. Learned counsel submits that that an opportunity of hearing shall be granted to the

petitioner. She further submits that the deposit of Rs.87,91,253/- would be without prejudice to the stand of the Corporation that since the petitioner has not paid the amount within time, the petitioner is also liable to pay penalty and interest on the delayed payment.

8. In view of the above, assessment order dated 28.05.2021 is set aside and the matter is remitted to the assessing authority for passing a fresh assessment order after giving an opportunity of hearing to the petitioner.

9. Further, on petitioner depositing the said amount of Rs.87,91,253/-, the warrant of distress would stand quashed and the attachment of the bank account of the petitioner with the HDFC Bank shall stand lifted.

10. Petitioner is directed to appear before the assessing authority on 29.07.2021 at 11 A.M. The date has been fixed with the consent of the parties.

11. The petition is disposed of in the above terms.

12. Copy of the Order be uploaded on the High Court website and be also forwarded to learned counsels through email.

SANJEEV SACHDEVA, J.

JULY 16, 2021/NA

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