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

% Judgment delivered on: 29th July, 2021

+ W.P.(C) 7059/2021& CM APPLN. 22293/2021

M/S AMRAPALI STEELS PVT. LTD. Petitioner

versus

NORTH DELHI MUNICIPAL CORPORATION..... Respondent

Advocates who appeared in this case:

For the Petitioner : Mr. Ayush Gupta, Advocate

For the Respondents: Mr. Anand Prakash, Standing Counsel with Ms. Varsha Arya,
Advocate for North DMC

CORAM:-

HON'BLE MR JUSTICE SANJEEV SACHDEVA

JUDGMENT

SANJEEV SACHDEVA, J.

1. The hearing was conducted through video conferencing.
2. Petitioner impugns assessment order dated 10.06.2021 whereby the respondent-Corporation has assessed the property of the petitioner retrospectively with effect from 01.04.2004 and demanded an amount of Rs. 21,60,425/- as arrears of property tax including interest and penalty as on 08.06.2021.
3. Learned counsel for the petitioner submits that the petitioner was not given a personal hearing. He submits that the respondent-Corporation has

not given credit for the amounts already deposited. He submits that approximately a sum of Rs. 3 lakhs have been paid which has not been accounted for by the Corporation.

4. He submits that the property was measured in the absence of the petitioner and assessment order has been passed retrospectively in respect of portions of the property which were not even constructed in the year 2004 and were constructed in the year 2013.

5. This is disputed by learned counsel for the respondent. Learned counsel submits that warrants of distress has been issued to the ICICI Bank, Model Town to attach the bank account of the petitioner to an extent of Rs. 18,86,291/- and as per his instructions the said amount has been attached by the bank.

6. He, however, submits that without prejudice to the rights and contentions of the parties, respondent-Corporation is willing to give a fresh hearing to the petitioner. He prays that the amount attached by the bank be directed to be remitted to the Corporation.

7. In view of the facts and circumstances of the case and the above submissions, this petition is disposed of with the following directions:-

- i) *The impugned assessment order dated 10.06.2021 is set aside. The matter is remitted to the Deputy Assessor & Collector for fresh assessment.*
- ii) *Petitioner shall appear before the Deputy Assessor & Collector on 09.08.2021 at 11.00 a.m. along with*

documents in support of his assessment.

- iii) Petitioner would be at liberty to file further objections, if any on the said date.*
- iv) The officers of the Corporation shall measure the property in the presence of the petitioner and thereafter, after giving an opportunity of a personal hearing, pass fresh assessment order.*
- v) ICICI Bank, Model Town is directed to remit a sum of Rs. 9,50,000/- to the respondent Corporation out of the attached amount and the remaining attached amount shall be retained by the bank which shall be subject to the fresh assessment order to be passed by the respondent Corporation.*
- vi) On remittance of the said amount of Rs. 9,50,000/- and retention of the remaining attached amount, attachment on the bank account of the petitioner shall be lifted.*
- vii) The Deputy Assessor & Collector shall pass a fresh assessment order within a period of two months from 09.08.2021.*

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

9. Copy of the order be uploaded on the High Court website and be also forwarded to learned counsels through email by the Court Master.

SANJEEV SACHDEVA, J

JULY 29, 2021

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