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

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Judgment delivered on: 27.08.2021

+ W.P.(C) 7493/2021

NATIONAL PUBLIC SCHOOL

..... Petitioner

versus

NORTH DELHI MUNICIPAL CORPORATION ..... Respondent

**Advocates who appeared in this case:**

For the Petitioner:

Dr. Amit George, Mr. Nitesh Mehra, Mr. Amol Acharya, Mr. Rayadurgham Bharat, Mr. P.Harold, Ms. Hitaakshi Mehra and Ms. Himani Thakur Advocate.

For the Respondent:

Ms. Mini Pushkarna, Standing Counsel, North DMC with Ms. Khushboo Nahar and Ms. Latika Malhotra, Advocates.

**CORAM:-**

**HON'BLE MR. JUSTICE SANJEEV SACHDEVA**

**JUDGMENT**

**SANJEEV SACHDEVA, J. (ORAL)**

**CM APPL.23516/2021 (exemption)**

Exemption is allowed subject to all just exceptions.

**W.P.(C) 7493/2021 & CM APPL.23515/2021**

1. The hearing was conducted through video conferencing.
2. Petitioner impugns show cause notices dated 03.11.2020 and 19.03.2021 and an assessment order dated 07.07.2021.

W.P(C) 7493/2021

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to HMJ Sanjeev Sachdeva.

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SACHDEVA  
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3. Learned counsel for the petitioner submits that petitioner has been regularly filing its property tax returns and depositing the property tax with the respondent Corporation.

4. Learned counsel for the petitioner submits that the show cause notice dated 03.11.2020 and 19.03.2021 do not contain any details and do not specify the error on the part of the petitioner in filing the property tax returns.

5. Learned counsel further submits that even the assessment order dated 07.07.2021 is a non speaking order and also does not contain any details of the computation of property tax.

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

7. Learned counsel for the respondent concedes that the show cause notices as well as the order dated 07.07.2021 are bereft of any details.

8. Learned counsel concedes that no assessment order has been passed after the show cause notices and the order dated 07.07.2021 is in fact a demand letter and not an assessment order.

9. Learned counsel appearing for the respondent under instructions submits that the show cause notices dated 03.11.2020 and

19.03.2021 and the consequent demand dated 07.07.2021 be deemed to have been withdrawn without prejudice to the right of the respondent Corporation to issue a proper show cause notice under Section 123D in accordance with law.

10. In view of the above, petition is allowed. Show cause notices dated 03.11.2020 and 19.03.2021 are set aside and the consequent demand dated 07.07.2021 is also set aside.

11. This would be without prejudice to the right of the respondent to issue a notice under Section 123D in accordance with law. On issuance of the notice an opportunity of filing a response and a personal hearing shall be granted to the petitioner.

12. All rights and contentions of parties are reserved.

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

**SANJEEV SACHDEVA, J.**

**AUGUST 27, 2021**

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W.P(C) 7493/2021

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