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

% Judgment delivered on: 17th August, 2021

\+ W.P.(C) 8549/2021

M/S DUGGAR FIBER PVT LTD ..... Petitioner

versus

GOVT OF NCT OF DELHI & ANR. ..... Respondents

Advocates who appeared in this case:

For the Petitioner : Mr. Satish Kumar Paanchal& Mr. Ghanshyam Mishra, Advocates

For the Respondents: Mr. Nausshad Ahmed Khan, ASC with Mr. Zahid and Ms. Manisha Chauhan, Advocates for GNCTD
Ms. Mini Pushkarana, Standing Counsel with Ms. Khushboo Nahar and Ms. Latika Malhotra, Advocates for North DMC

CORAM:-
HON'BLE MR. JUSTICE SANJEEV SACHDEVA

JUDGMENT

SANJEEV SACHDEVA, J.

CM APPLN. 26444/2021 (Exemption)

Allowed, subject to all just exceptions.

W.P. (C) 8549/2021

1. The hearing was conducted through video conferencing.

2. Petitioner seeks a restraint on the respondent from taking coercive action based on a letter dated 05.08.2021 whereby arrears of

property tax has been demanded from the petitioner. Said letter has been issued pursuant to assessment order dated 30.03.2021 under Section 123(D) of the Delhi Municipal Corporation (Amendment) Act, 2003.

3. Learned counsel for the petitioner submits that petitioner has been regularly filing its property tax returns and paying the property tax.

4. He submits that no notice alleged to have been sent to the petitioner on 08.12.2020 was ever received or an opportunity of hearing granted. Learned counsel further points out that the assessment order dated 30.03.2021 also suffers from some infirmities apparent of calculation errors.

5. He submits that petitioner has already deposited a sum of Rs. 3 lakhs under protest, however, despite the same respondents are seeking to take coercive action against the petitioner.

6. Issue notice. Notice is accepted by learned counsel appearing for the respondent. With the consent of the parties, petition is taken up for final disposal.

7. Learned counsel appearing for the respondent submits that since there is an allegation that notice under Section 123 (D) dated 08.12.2020 was not received by the petitioner and an opportunity of

hearing was not granted, without prejudice to the rights and contentions of the parties, respondents are willing to give an opportunity of personal hearing to the petitioner.

8. In view of the above, impugned order dated 30.03.2021 and the demand notice dated 05.08.2021 is set aside. The matter is remitted to the assessing authority to pass a fresh assessment order.

9. Respondent shall furnish to the petitioner a copy of notice dated 08.12.2020 within a period of three days from today. On receipt of the same, the petitioner shall file reply/objections to the same within a period of 10 days thereafter.

10. Officers of the respondent would be at liberty to inspect the property if so required. Petitioner shall cooperate with the inspection of the property, if so demanded, by the officers of the Corporation.

11. Petitioner shall thereafter appear before the assessing authority on 20.09.2021 at 3.00 p.m. for a personal hearing.

12. Petitioner shall further deposit another sum of Rs. One lakh with the respondent within a period of two weeks from today. Said amount of Rs. 3 lakhs already deposited and Rs. One lakh which has now been directed to be deposited shall be subject to the fresh assessment order to be passed by the Assessing Authority and liable to be refunded/adjusted if warranted.

13. Petition is allowed in the above terms. All rights and contentions of the parties are reserved.

14. 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

AUGUST 17, 2021
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