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

% Judgment delivered on: 26.08.2021

\+ W.P.(C) 9020/2021 & CM APPL.28036/2021, 28037/2021 & 28041/2021

ROHINI EDUCATIONAL SOCIETY AND ANR ..... Petitioners

versus

NORTH DELHI MUNICIPAL CORPORATION AND ORS ..... Respondents

Advocates who appeared in this case:

For the Petitioner: Ms. Anjana Gosain and Ms. Shalini Nair, Advocates.

For the Respondent: Mr. 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)

1. The hearing was conducted through video conferencing.

2. Petitioner impugns demand notice dated 19.03.2021 along with the property tax bills dated 08.07.2021 and 06.08.2021 issued by respondent No.2 for the period 2020-2021 and 2021-2022.

3. Learned counsel for the petitioner submits that the assessing authority has applied occupancy factor 3 whereas occupancy factor 1 should have been applied.

4. Learned counsel further submits that the petitioner has been regularly filing the property tax returns and no show cause notice or hearing

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was granted to the petitioner prior to passing of the impugned order.

5. Issue notice. Notice is accepted by learned counsel appearing for the respondents.

6. Learned counsel appearing for the respondents submits that on account of an error some incorrect computation has been done in the assessment order and in view of the submission of the petitioner that no hearing has been granted, respondent Corporation is willing to grant a hearing to the petitioner and thereafter pass a fresh speaking assessment order.

7. In view of the above, impugned notice dated 19.03.2021 and the consequent property tax bills dated 08.07.2021 and 06.08.2021 are quashed.

8. The matter is remitted to the Assessing Authority. Petitioner shall file additional reply/objections, if any within a period of two weeks. Thereafter the assessing authority shall pass a fresh order after giving a personal hearing to the petitioner.

9. Petition is allowed in the above terms.

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

SANJEEV SACHDEVA, J.

AUGUST 26, 2021/rk

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