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

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Judgment delivered on: 11.11.2021

+ W.P.(C) 12625/2021 & CM APPL. 39739-40/2021

JOLLY ICE AND COLD STORAGE

..... Petitioner

versus

NORTH DELHI MUNICIPAL CORPORATION

..... Respondent

Advocates who appeared in this case:

For the Petitioner:

Mr. Anil Kher, Senior Advocate with Mr. Sandeep Thukral and Mr. Kunal Kher, Advocates.

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)

1. The hearing was conducted through video conferencing.
2. Petitioner impugns *suo motto* assessment order dated 14.10.2021 whereby the annual rateable value of the property has been assessed and petitioner has been required to deposit/pay the enhanced property tax along with interest and penalty.
3. Learned senior counsel appearing for the petitioner submits that the alleged show cause notice dated 18.08.2021 was for a period, beyond the permissible period in terms of the law laid down by this Court.
4. He however, without prejudice submits that the show cause notice

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did not even mention the date of hearing as to when a representative of the petitioner was to appear and defend the proceedings. He further submits that the show cause notice also did not indicate as to what was the discrepancy in the property tax returns which were earlier filed. He submits that up to date property tax returns have been filed and tax accordingly paid.

5. Issue notice. Notice is accepted by learned counsel appearing for the respondent. Learned counsel appearing for the respondent under instructions submits that in view of the various discrepancies pointed out the department has decided to issue a fresh show cause notice to the petitioner and thereafter pass a speaking assessment order after giving an opportunity of hearing to the petitioner.

6. In view of the above, the petition is allowed.

7. The *suo motto* assessment order dated 14.10.2021 is accordingly set aside.

8. This would however, be without prejudice to the right of the respondent Corporation to issue a fresh show cause notice and initiate proceedings in accordance with law. All rights and contentions of parties are reserved.

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

SANJEEV SACHDEVA, J.

NOVEMBER 11, 2021/rk

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