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

% Judgment delivered on: 31.01.2022

\+ W.P.(C) 1796/2022 & CM APPL. 5155-56/2022

MANJINDER SINGH SIRSA ….. Petitioner

versus

SOUTH DELHI MUNICIPAL CORPORATION …..Respondent

Advocates who appeared in this case:

For the Petitioner: Mr.Harshbir Singh Kohli, Advocate.

For the Respondent: Ms. Mini Pushkarna, Standing Counsel, SDMC 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 rectification assessment order dated 23.03.2021 and the demand notice dated 27.03.2021 whereby the property of the petitioner has been assessed to property tax and tax levied.

3. Learned counsel for the petitioner submits that earlier a *suo motto* assessment order was passed whereby the property was assessed and tax demanded of Rs.79,14,856/-.

4. Learned counsel submits that petitioner had specifically stated that the property is agricultural in nature and is being used only for keeping

livestock and residence of some labourers and workers.

5. Learned counsel submits that the impugned rectification order and notice do not even refer to the objections raised by the petitioner that the property is purely agricultural in nature and is being used only for keeping livestock and for residence of labourers and workers working in the farm house.

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

7. Learned counsel submits that though the rectification order refers to an inspection report which had found that the property was being used for residential purposes, however, the rectification order does not specifically deal with the plea of the petitioner that the property is agricultural in nature.

8. Learned counsel further submits that the predecessor of the petitioner had been paying property tax and petitioner has himself by his letter dated 25.03.2021made an offer that he is willing to pay a sum of Rs.3 lakhs.

9. Petitioner by his letter dated 02.12.2020 in response to the show cause notice had specifically stated that the property is agricultural land and only some livestock is kept there and agriculture labour and worker are residing in the property.

10. Petitioner thereafter filed an affidavit dated 12.02.2021 specifically stating that the property is agricultural land and has a building with severe damages which is unfit for use (residential or storage).

11. It is noticed that the impugned order does not specifically deal with the objections raised by the petitioner that the property is agricultural in

nature and is being used only for keeping livestock and residence of some agricultural workers/labourers.

12. In view thereof, the impugned rectification order dated 23.03.2021 and the demand notice dated 27.03.2021 are set aside. Matter is remitted to the Assessing Authority to pass a fresh assessment order specifically dealing with the objection raised by the petitioner as noticed hereinabove.

13. It would be open to the officers of the respondent to carry out a fresh inspection, if so required. An opportunity of personal hearing shall also be granted to the petitioner.

14. Petitioner shall, however, without prejudice deposit a sum of Rs.3 lakhs with the Corporation within two weeks. The deposit would be without prejudice to the rights and contentions of the parties and subject to assessment order to be passed by the Corporation.

15. Petition is disposed of in the above terms.

16. 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.

JANUARY 31, 2022
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