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

\+ W.P.(C) 1218/2024 and CM APPL.5059/2024

ITC LIMITED ..... Petitioner

Through: Adv. (appearance not given)

versus

NEW DELHI MUNICIPAL COUNCIL & ANR. ..... Respondents

Through: Mr. Arvind Kr. Sharma, Sr. Adv., Ms. Zubeda Begum, SC along with Mr. Aniteja Sharma and Mr. Sanjay Sharma, Advs. for NDMC.

CORAM:
HON'BLE MR. JUSTICE SACHIN DATTA

ORDER

% **04.04.2024**

1. As recorded in the order dated 29.01.2024, even though Assessment Order No.AO. No.T.I-(8)/68/D.D.(TAX) dated 24.11.2023 is appealable under Section 115 of the NDMC Act, 1994, learned counsel for the petitioner confines himselfto assailing the same on the sole ground that an opportunity of hearing was not afforded to the petitioner prior to passing order thereof, as a result of which various aspects of the matter, as highlighted in the present petition were not considered by the Respondent/ NDMC.

2. After some hearing, it is agreed by respective counsel that the present petition itself would be treated as a representation by the respondent/NDMC, and a reasoned order will be passed thereon by the NDMC, after affording an opportunity of hearing to the petitioner. It is directed accordingly. If so

warranted at the conclusion of the aforesaid exercise, the aforesaid assessment order dated 24.11.2023 shall also be duly amended/ rectified.

3. It is further agreed that the hearing shall be afforded to the petitioner on 16.04.2024 at 02.30 PM by the concerned Director (Tax). All the relevant documents that the petitioner wishes to rely upon be produced before the concerned Officer on that day.The petitioner shall also produce the relevant balance sheet of Maurya Sheraton, SP Marg, New Delhi w.e.f. 01.04.2009 onwards on the said date.

4. If the petitioner has any outstanding grievances upon culmination of the aforesaid exercise, it shall be entitled to avail appropriate appellate/ statutory remedies in accordance with law.

5. The present petition is disposed of with the aforesaid directions.

SACHIN DATTA, J

APRIL 4, 2024/cl