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

\+ W.P.(C) 3774/2024 &CM APPL. 15535/2024 - STAY

GAURAV DHANUKA ..... Petitioner

Through: Ms. Priya Kumar, Adv. alongwith Mr. Amit Jain, Mr. Arun Dalal and Mr. Kabir, Adv.

versus

MUNICIPAL CORPORATION OF DELHI ..... Respondent

Through: Mr. Tushar Sannu, Standing Counsel alongwith Mr. Manoviraj Singh, Mr. Deepak Rana, AZI and Mr. Dalvir Lal, AA&C for MCD.

CORAM:
HON'BLE MR. JUSTICE SACHIN DATTA

O R D E R

% **14.03.2024**

1. The present petition assails the order dated 20.02.2024 whereby the property tax dues amounting to Rs.4,64,167/- (including interest and penalty) for the period 2009-10 to 2022-23 have been sought to be demanded from the petitioner. The said demand is based on a *suo moto* assessment order dated 20.02.2024, which determines the annual value of the property in question and works out the property tax (alongwith interest and penalty) payable in respect of the property. The said assessment order, *inter-alia,* notes that the same has been passed without affording an opportunity of hearing to the petitioner inasmuch as the concerned tax-payer/assessee did not "turn up for the personal hearing". Further, the said order notes as under :-

> *"The above annual value is fixed on the basis of information/documents submitted by the tax payer and available on record. In case, if any information is found to be contrary, in future, the order shall be amended accordingly."*

2. After some hearing, it is agreed by the respective counsel for the

parties that an opportunity of hearing shall be granted by the respondent/ MCD to the petitioner to make submissions with regard to the annual value of the property in question and as regards the computation enclosed alongwith the assessment order. Further, the petitioner's pleas that (i) the area of the property in question is only 146.04 sq. meter (contrary to what is stated in the assessment order)and (ii) the occupancy factor should be reckoned to be one (01) w.e.f. 01.04.2020 since the property has been in self-use, shall be duly considered by the respondent/MCD. All requisite/ relevant documents to substantiate the said pleas, shall also be furnished by the petitioner to the MCD. It is further agreed that a reasoned order shall be passed by the respondent within a period of 04 weeks from today and consequential amendments to the *suo moto* assessment order, if warranted, shall also be made within the said period. It is directed accordingly.

3. It is further directed that no coercive/precipitative action shall be taken by the MCD till conclusion of the aforesaid exercise.

4. With the consent of the parties, the hearing before the Joint Assessor and Collector of the respondent is fixed for Monday *i.e.,* 18.03.2024 at 02:00 p.m.

5. Needless to say, if the petitioner is aggrieved by the outcome of the aforesaid exercise, he shall be at liberty to avail appropriate remedy, in accordance with law.

6. The present petition, alongwith pending application/s, is disposed of in terms of the aforesaid directions.

SACHIN DATTA, J

MARCH 14, 2024/r