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

\+ W.P.(C) 5056/2024 and CM APPL.20736/2024 (Stay)

DYS ROYALS PVT LTD ..... Petitioner

Through: Mr. Sunil Dalal, Sr. Adv. along with Ms. Meena Chaudhary, Mr. Arpit Bhalla, Mr. Samarjit Singh and Mr. Aniket Gupta, Advs.

versus

MUNICIPAL CORPORATION OF DELHI & ANR. ..... Respondents

Through: Mr. Tushar Sannu, SC along with Mr. Manoviraj Singh, Adv. and Mr. Charan Singh, AZI, MCD.

CORAM:
HON'BLE MR. JUSTICE SACHIN DATTA

O R D E R

% **10.04.2024**

1. The present petition impugns the letter dated 27.03.2024 whereby the property tax in respect of property bearing No.B-1/E-26, Mohan Cooperative Industrial Estate, New Delhi-110044, amounting to Rs.2,31,45,265/-, has been demanded from the petitioner.

2. The present petition also impugns a show cause notice/sealing notice dated 28.03.2024 issued by the MCD qua the property in question. The said demand/notice is based on a *suo moto* assessment order dated 24.01.2023, issued by the respondents/MCD. The said *suo moto* assessment order dated 24.01.2023, under Section 123D of the DMC Act, 1957 works out the outstanding property tax payable in respect of the property in question for the financial year 2004-05 till 2022-23.

3. Learned counsel for the petitioner concedes that although the aforesaid assessment order is appealable, the concerned Appellate Tribunal is not currently in place, and as such, the petitioner has been constrained to file the present petition.

4. Learned senior counsel for the petitioner submits that the *suo moto* assessment order under Section 123D of the DMC Act, 1957 has been passed without affording an opportunity of hearing to the petitioner. He confines himself to seeking that an opportunity of hearing be provided by the MCD to enable the petitioner to make appropriate submissions/ raise objections (including those set out in the present petition) as regards the impugned assessment and the consequential demand/s sought to be raised on the petitioner, and a speaking order be passed thereon. Learned senior counsel for the petitioner further submits that the petitioner is also amenable to making an ad-hoc payment to the MCD, without prejudice to the rights and contentions of the petitioner, subject to outcome of the aforesaid exercise.

5. Considering the aforesaid, with the consent of the respective counsel, it is directed that subject to the petitioner paying an amount of Rs.40 lakhs to the respondent within a period of six weeks from today, the respondent/MCD shall afford an opportunity of hearing to the petitioner, as aforesaid, and pass a speaking order within a period of eight weeks from today. If so warranted at the conclusion of the aforesaid exercise, the *suo moto* assessment order dated 24.01.2023 shall be suitably rectified/amended.

6. Respective counsel for the parties are in agreement that that the hearing be scheduled before the concerned Joint Assessor and Collector, MCD on 24.04.2024 at 02:00 PM. It is directed accordingly.

7. Needless to say, if the petitioner is aggrieved by the outcome of the aforesaid exercise, it shall be entitled to avail appropriate remedies as may be available to it under law.

8. With the aforesaid directions, the present petition, alongwith pending application/s, stands disposed of.

SACHIN DATTA, J

APRIL 10, 2024/cl