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

\+ W.P.(C) 5140/2024 & CM APPL. 21066/2024

DR MADHU TIWARI .....Petitioner

Through: Mr. Rahul Malik, Advocate.

versus

MUNICIPL CORPORATION OF DELHI AND ANR .....Respondents

Through: Mr. Sunieta Ojha, Ms. Vasudha P. and Ms. Dixita Vashistha, Advocates for MCD.

**CORAM:**
**HON'BLE MR. JUSTICE PRATEEK JALAN**

**<u>O R D E R</u>**

% **12.11.2024**

1. The present writ petition is directed against a notice dated 07.02.2024 and an assessment order dated 29.02.2024, by which the respondent-Municipal Corporation of Delhi ["MCD"] has carried out an assessment of property tax in respect of the petitioner's property [N-225, Greater Kailash, Part-I, New Delhi-110048].

2. At the very outset, Ms. Sunieta Ojha, learned Standing Counsel for MCD states that the impugned assessment order was passed *suo moto* under Section 123D of the Delhi Municipal Corporation Act, 1957 as the petitioner's documents were not available, and MCD was also unable to inspect the premises. She submits that, if MCD is permitted to inspect the premises, it will carry out a fresh assessment taking into consideration the

documents filed by the petitioner, and after hearing the petitioner.

3. These suggestions are agreeable to learned counsel for the petitioner also.

4. The writ petition is therefore disposed of, with the consent of learned counsel for the parties, with the following directions:

a. MCD will inspect the subject property on three days' notice to the petitioner, served through learned counsel for the petitioner.

b. After inspection, the MCD will give the petitioner an opportunity to submit relevant documents in respect of the assessment, and also grant an opportunity of hearing to the petitioner. For the purpose of hearing, one week's notice would be given to the petitioner, through learned counsel.

c. After hearing the petitioner, the MCD will pass a fresh assessment order in respect of the property in question.

d. Until such time as the fresh assessment order is passed, the interim order dated 15.04.2024, by which the petitioner was protected from coercive steps, will continue.

5. It is made clear that if the petitioner fails to permit inspection of the property, or to appear at the hearing, the MCD may proceed to pass a fresh assessment order on such terms as it considers appropriate.

**PRATEEK JALAN, J**

**NOVEMBER 12, 2024/***MR/*