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

\+ W.P.(C) 8746/2022,CM APPL. 26298/2022 & 26300/2022

BRITANNIA INDUSTRIES LIMITED ..... Petitioner

Through: Mr. Sarfaraz Khan, Mr. Naved Ahmed, Mr. Mirza Amir and Mr. Abdul Wahid, Advs.

versus

NORTH DELHI MUNICIPAL CORPORATION & ORS. ..... Respondents

Through: Ms. Sunieta Ojha, Adv. (VC)

CORAM:
HON'BLE MR. JUSTICE SACHIN DATTA

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

% **25.04.2024**

<u>W.P.(C) 8746/2022 & CM APPL. 26297/2022 *(Stay)*</u>

1. The primary grievance of the petitioner as regards the impugned *suo-motu* assessment order bearing No. D/973/A&C/NDMC/2021-22 dated 25.03.2022 under Section 123D of the DMC Act, 1957, is that the said assessment order wrongly proceeds on the basis that the built-up area of the property in question is 31965 sqm., whereas, according to the petitioner, the built-up area of the said property is 18520 sqm.

2. It is submitted by learned counsel for the petitioner that the correct area was duly intimated by the petitioner to the MCD *vide* letter dated 07.03.2022, sent prior to the passing of the assessment order in question.The same has been filed as Annexure-15 in the present petition. However, the learned counsel for the petitioner submits that the documents submitted along with the said letter dated 07.03.2022 have not been considered while passing the impugned order dated 25.03.2022.

3. After some hearing, respective counsel for the parties are in agreement that the matter be remanded back to the concerned assessor/collector who shall take into account the plea of the petitioner as regards the actual covered area of the property in question and also the other pleas raised by the petitioner, in the present petition.

4. It is further agreed that the property in question shall be measured by the respondent/MCD in the presence of the petitioner, so as to ascertain the actual area of the property in question. After the aforesaid exercise is complete and after affording a fresh opportunity of hearing to the petitioner, the concerned assessor/collector shall pass a speaking order.

5. If so warranted, upon the conclusion of the aforesaid exercise, the *suo motu* assessment order under Section 123D of the DMC Act, 1957 shall be suitably revised.

6. Upon conclusion of the aforesaid exercise, the respondent/MCD shall be entitled to raise appropriate demand as regards arrears of property tax as may be due from the petitioner. Equally, in case the petitioner is aggrieved by the outcome of the aforesaid exercise, it shall be at liberty to avail appropriate remedies in accordance with law.

7. With the aforesaid directions, the present petition, alongwith all pending applications, stands disposed of.

SACHIN DATTA, J

APRIL 25, 2024/at