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

\+ W.P.(C) 8890/2022 & CM APPL. 26729/2022

DELHI METRO RAIL CORPORATION LTD. .....Petitioner
Through: Mr. Tarun Johri, Mr. Ankur Gupta and Mr. Vishwajeet Tyagi, Advocates.

versus

NEW DELHI MUNICIPAL COUNCIL .....Respondent
Through: Mr. Yoginder Handoo, ASC with Mr. Aditya Vikram Singh and Mr. Ashwin Kataria, Advocates.

CORAM:
HON'BLE MR. JUSTICE PRATEEK JALAN

O R D E R

% **10.12.2024**

1. The petitioner- Delhi Metro Rail Corporation ["DMRC"] assails an interim assessment order dated 07.02.2021 issued by the New Delhi Municipal Council ["NDMC"] and final assessment order dated 16.03.2022, as well as demand notices dated 22.03.2022 and 29.03.2022 issued pursuant thereto.

2. In the order dated 29.07.2024, the Court recorded the submission of learned counsel for the Union of India that NDMC has been requested to implement the earlier decision of the Union Cabinet and accord exemption to DMRC from payment of tax and electricity, subject to levy of service charges in lieu of property tax.

3. NDMC, by a communication dated 20.09.2024, has informed the DMRC that it has agreed in principle, to assess the properties of DMRC

as per the Cabinet decision. However, details have been sought with regard to properties of DMRC clearly indicating the covered area and open area alongwith details of properties leased out on commercial rent and details of the rent accrued. A copy of the communication dated 20.09.2024 is handed up in Court and is taken on record.

4. It is clear from the aforesaid communication that NDMC itself has accepted the position that the assessment of DMRC would have to be reworked in accordance with the Cabinet decision. Mr. Yoginder Handoo, learned Additional Standing Counsel for NDMC, submits that the matter be therefore remanded to NDMC for carrying out a further assessment in line with the communication dated 20.09.2024, after considering the material to be submitted by DMRC.

5. Mr. Tarun Johri, learned counsel for DMRC, submits that DMRC will cooperate in this process. According to him, the information has already been provided by DMRC. However, if any further information is sought that will also be provided.

6. In view of the above submissions, the assessment orders dated 07.02.2021 and 16.03.2022, and consequent demand notices, are set aside, and the matter is remanded to NDMC for a fresh decision in the above terms.

7. The petition, alongwith the pending application is disposed of with these directions.

PRATEEK JALAN, J

DECEMBER 10, 2024/*MR/AL/*