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

\+ W.P.(C) 7202/2024&CM APPL. 30076/2024 - STAY

RABINDRA NATH REKHI & ANR. ..... Petitioners

Through: Mr. Subhash C. Jindal, Adv. (through v/c)

versus

NEW DELHI MUNICIPAL COUNCIL & ORS. ..... Respondents

Through: Mr. Sanjay Sharma, Mr. Ravi K. Chandna, Mr. Anand Sharma, Ms. Malyaj Sehgal and Mr. Pardeep Suhag, Advs. for NDMC.

CORAM:
HON'BLE MR. JUSTICE SACHIN DATTA

O R D E R

% **24.05.2024**

1. The present petition seeks that the respondent/NDMC be directed to finalize the PTR's from the year 01.04.2015 onwards in respect of premises No.231, Jorbagh, New Delhi-110003.

2. It is also sought that the rateable value fixed vide Assessment Order dated 24.08.2012 under Section 72 of NDMC Act, 1994 be re-worked. It is submitted that the said order under Section 72 of NDMC Act, 1994 came to be passed without affording an opportunity of hearing to the petitioner.

3. It is submitted that *vide* communication dated 15.11.2011, it was intimated to the NDMC that the notice under Section 72 of the NDMC Act, 1994 was never received by the petitioner. Further, it was pointed out that the proceedings under Section 72 of the NDMC Act, 1994 have become time barred. It is submitted that the proceedings under Section 72 of the NDMC Act, 1994 and the resultant order are vitiated and *non-est* being in contravention of settled law.

4. After some hearing, respective counsel for the parties are in agreement that subject to the petitioner depositing 50% of the amount demanded by the NDMC vide notice dated 18.10.2023 (viz. 50% of Rs.34,19,265/-) within a period of three weeks from today, the NDMC shall consider the present petition as a representation, and decide the same vide a speaking order, after affording an opportunity of hearing to the petitioner. It is directed accordingly.

5. It is further agreed that subject to the aforesaid deposit being made by the petitioner within a period of three weeks from today, hearing shall be granted to the petitioner on 17.06.2024 at 02.00 PM. The speaking order shall be passed within a period of four weeks thereafter. If so warranted upon conclusion of the aforesaid exercise, the Assessment Order dated 24.08.2012, under Section 72 of the NDMC Act, 1994 and the consequential demand shall be suitably amended/ rectified.

6. Further, upon conclusion of the aforesaid exercise, the respondent/NDMC shall be entitled to enforce the remaining outstanding demand in respect of property tax qua the property in question. Equally, the petitioner shall be entitled to avail its statutory/appellate remedies in accordance with law.

7. The present petition stands disposed of in the above terms.

MAY 24, 2024/cl **SACHIN DATTA, J**