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

\+ W.P.(C) 7759/2024 & CM APPL. 32161/2024

YAMA SHROFF .....Petitioner

Through: Mr. Zubin John, Advocate.

versus

NEW DELHI MUNICIPAL COUNCIL THROUGH CHAIRMAN .....Respondent

Through: Ms. Kanika Agnihotri, Standing Counsel with Mr. Sanjay Sharma, ASC with Mr. Sachin Sharma, Advocate.

CORAM:
HON'BLE MS. JUSTICE TARA VITASTA GANJU

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

% **23.12.2024**

1. Pursuant to the order dated 12.12.2024, the Respondent/NDMC has filed an Affidavit dated 20.12.2024. The Affidavit sets out that without prejudice to the rights of the Respondent, another hearing could be provided to the Petitioner upon his furnishing all documents. It further states that although, no Notice under Section 72 of the New Delhi Municipal Council Act, 1994 has been issued to the Petitioners after 25.03.2015, once the Petitioners submit that all relevant documents such as Lease Deeds, Copies of PTRs, Form 26 AS and other necessary documents, a fresh examination of the matter shall be undertaken by the Respondent/NDMC. The relevant extract of this Affidavit is set out below:

> *"6. I further state that no notice u/s 72 of NDMC Act have been issued to the Petitioner after 25.03.2015. In light of the same, I state that in the interests of justice and **<u>without prejudice</u>** to the rights of NDMC, **<u>another hearing could be provided to the Petitioner to address his grievances</u>**. It is respectfully stated that prior to the*

hearing, the Petitioner be directed to provide providing all the required documents such as Lease Deeds, Copies of PTRs, Form 26 AS and all other necessary documents on the basis of the notice dated 25.03.2015, issued under Section 72 NDMC Act.

7. Subject to the above, being provided, the respondent – without prejudice to its rights and contentions and subject to the order of this Hon'ble Court – ***is willing to grant a personal hearing to the petitioner and to pass a fresh assessment order****."*

[Emphasis supplied]

2. Learned Counsel for the Petitioner submits that in view the Affidavit filed, the assessment should be undertaken afresh by the Respondent.

3. Accordingly, the demand of Rs.31,09,226/- as reflected in the property bill tax dated 25.05.2023 is set aside. The Respondent/NDMC is however permitted to undertake a fresh examination *de novo* with respect to the property tax bill for the year 2023-24 in relation to property bearing No. Flat M-1A, Kanchenjunga, 18 Barakhamba Road, New Delhi-110001.

4. For this purpose, the Petitioner shall present either in person or through an authorised representative in the office of the Respondent's official, Mr. Harish Singh Meena, Deputy Director (Tax) on 10.01.2025 at 2:30 p.m.

5. The Petitioner is permitted to produce all relevant documents which are set out in Para 6 of the Affidavit dated 20.12.2024, and any other relevant documents that he seeks to rely upon for this purpose.

6. In the event, if it is deemed necessary, that there is a need for more than one hearing(s), the Petitioner and Respondent/Authority may mutually schedule such additional hearings amongst themselves as well.

7. The Respondent/Authority shall pass a Speaking Order within Twelve weeks of conclusion of the hearing(s). The speaking order shall be communicated within a week to the Petitioner under acknowledged postal

service and e-mail.

8. This Court has not examined the matter on merits. All rights and contentions of both parties have been left open in this regard.

9. Needless, if the Petitioner is aggrieved by the Order passed, the Petitioner shall be at liberty to file appropriate proceedings, in accordance with the law.

10. The Petition is disposed of in the aforegoing terms. All pending Applications stand closed.

11. Parties will act based on the digitally signed copy of the order.

TARA VITASTA GANJU, J

DECEMBER 23, 2024/pa

Click here to check corrigendum, if any