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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 7891/2024, CM APPL. 32627/2024 - STAY**
DEV NARAYAN GUPTA PROPRIETOR OF LAXMI
INDUSTRIES Petitioner

Through: Mr. Vinay Rathi, Adv. (through VC)
along with Mr. Sameer Chatrath,
Adv.

versus

MUNICIPAL CORPORATION OF DELHI & ANR. Respondents
Through: Mr. Siddhant Nath, SC (MCD) along
with Mr. Bhavishya Makhija and Ms.
Avani Srivastava, Adv. for MCD.

CORAM:
HON'BLE MR. JUSTICE SACHIN DATTA

ORDER
29.05.2024

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1. The present petition has been filed by the petitioner seeking that respondents (MCD) be directed to re-determine/re-evaluate the assessment of property tax for the period 2004-05 to 2022-23.
2. An amount of Rs.14,88,719/- is stated to have been demanded by the respondents towards property tax from the petitioner. It is submitted that the said demand has been raised without passing any assessment order and without even disclosing the rationale/basis thereof.
3. After some hearing, respective counsel for the parties are in agreement that upon the petitioner depositing a sum of Rs.5 Lakhs with the MCD (without prejudice to its rights and contentions), the MCD shall consider the present petition as a representation and pass a reasoned order thereon after affording an opportunity of hearing to the petitioner. It is directed accordingly.
4. During the course of the aforesaid exercise, the basis for the amount



demanded from the petitioner viz. Rs.14,88,719/- shall also be disclosed to the petitioner, and the objections of the petitioner as to the said demand shall be duly considered. If so warranted, upon conclusion of the aforesaid exercise, the demand shall be suitably amended/ rectified.

5. Let the petitioner deposit the amount of Rs.5 Lakhs within a period of three weeks from today. Let the MCD decide the representation of the petitioner within a period of four weeks thereafter.

6. The present petition, along with pending application/s, is disposed of in terms of the above directions.

SACHIN DATTA, J

MAY 29, 2024/r