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

\+ **W.P.(C) 17585/2022 & CM APPL. 16495/2024**

RAJIV SETHI ..... Petitioner

Through: Mr. P. S. Bindra, Sr. Advocate with Mr. Manish Kaushik, Mr. Mishal Johari and Mr. Anubhav Gupta, Advocates.

versus

UNION OF INDIA & ANR. ..... Respondents

Through: Mr. Deepak Tanwar, GP with Mr. Rajdev Kumar, Mr. Hitesh Batra and Mr. Prem Pal Singh, Advocates.
Mr. Vipul Ganda, ASC with Ms. Sakshi Rastogi and Ms. Ishan, Advocates for NDMC.

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RAJIV SETHI ..... Petitioner

Through: Mr. P.S. Bindra, Sr. Advocate with Mr. Manish Kaushik, Mr. Anubhav Gupta and Mr. Mishal Johari, Advocates.

versus

UNION OF INDIA & ANR. ..... Respondents

Through: Mr. Deepak Tanwar, GP for UoI with Mr. Rajdev Kumar and Mr. Hitesh Batra, Advocates for R-1.
Mr. Vipul Ganda, ASC with Ms. Sakshi Rastogi and Ms. Ishan,

Advocates for NDMC.

CORAM:
HON'BLE MR. JUSTICE SUBRAMONIUM PRASAD

O R D E R

% **20.03.2024**

1. The present Writ Petitions have been filed with the following prayers:

> "*a. The nature of mandamus directing the Respondents to allot the PID number and mutation for the Property of the Petitioner.*
>
> *b. The Respondents to perform their obligations in law and to assign separate PID number to the property of the petitioner being A-5, Ground Floor, Connaught place, New Delhi for the purposes of property tax Or in the alternative;*
>
> *c. Treat the property of the petitioner being A-5, Ground Floor, Connaught place, New Delhi as an independent unit for the purposes of property tax*
>
> *d. Pass any other orders that this Hon 'ble Court may deem fit and proper in the facts and circumstances of the matter.*"

2. For the property being being A-5, Ground Floor, Connaught place, New Delhi, a Bifurcation Order dated 28.06.2023 has been passed by the NDMC and the same reads as under:

> "*BIFURCATION ORDER*
>
> *Property A5-7,A40, A41, Mezz, A25/2 A25/29, A 25/32 A 25/6 A Block, Connaught Place, New Delhi stands assessed in the name of Durga Dass Sachdeva, Baldev Raj Sachdeva Rikhi Raj, Kartar Devi, at a Rateable*

Value of ₹86,40,000/- w.e.f. 01.04.2005 as per No.216/JD(Tax)/2020 dated: 16/11/2020 Assessment Order A.O

S/Sh. Durga Dass Sachdeva, Baldev Raj Sachdeva, Rikhi Raj and Ms.Kartar Devi by virtue of Sale Agreement sold out Property No. A-5, A-Block, Connaught Place, New Delhi measuring 870.80 Sq. Ft. at Ground Floor and 780 Sq. Ft. at Mezzanine Floor to Sh. Rajiv Kumar Sethi.

Accordingly, RV of portion purchased by Sh. Rajiv Kumar Sethi is fixed as per details given below: -

w.e.f. 01.04.1999 to 31.03.2000
*GF 870.8 * 305.84 * 12 = 31,95,906/-*
*MF 780 * 305.85 * 12 = 28 ,62,662/-*
AV = 60 ,58,568/-
RV = 54 ,52,712/- or say 54,52,700/-

w.e.f. 01.04.2000 to 31.03.2001
*GF 870.8 * 321.93 * 12 = 33,64,040/-*
*MF 780 * 321.93 * 12 = 30,13,265/-*
AV = 63 ,77,305/.
RV = 57 ,39,575/- or say 57,39,500/-

w.e.f. 01.04.2001 to 31.03.2002
*GF 870.8 * 338.88 * 12 = 35,41,160/-*
*MF 780 * 338.88 * 12 = 31 ,71,917/-*
AV = 67 ,13,077/-
RV = 60 ,41,769/- or say 60,41,700/-

w.e.f. 01.04.2002 to 31.03.2003
*GF 870.80 * 356.71 * 12 = 37.27 ,477/**
*MF 780 * 356.71 * 12 = 33,38, 806/-*
AV =70.66.283/-
RV =63,59,655/- or say 63,59,600/.

w.e.f. 01.04.2003 to 31.03.2004
*GF 870.80*375.49 * 12 =39.23.720/.*

MF 780x375.49x12 = 35,14,586/-
AV =74.38.306/
RV =66.94.476/.or say 66 ,94,400/.

w.e.f. 01.04.2004 to 31.03.2005
*GF 870.8 * 395.25 * 12 = 41 ,30.204/-*
*MF 780 * 395.25 * 12 = 36 ,99,540/-*
AV =78.29.744/-
RV = 70 ,46,770/ or say 70,46,700/-

w.e.f. 01.04.2005 to 31.03.2006
*GF 70.8 * 416.05 * 12 = 43 ,47,556/-*
*MF 780 * 416.05 * 12 = 38 ,94,228/-*
AV = 82 ,41,784/-
RV = 74.17 ,606/- or say 74,17,600/-

w.e.f. 01.04.2006 to 31.03.2007
*GF 70.8 * 437.95 * 12 = 45 ,76,402/-*
*MF 780 * 437.95 * 12 = 40 ,99,212/-*
AV = 86 ,75,614/-
RV = 78 ,08,053/- or say 78 ,08,000/-

w.e.f. 01.04.2007 to 31.03.2008
*GF 870.8 * 459.85 * 12 =48.05.249/-*
*MF 780 * 459.85 * 12 = 43 ,04,196/-*
AV = 91 ,09,445/
RV = 81 ,98,500/-

w.e.f. 01.04.2008 to 31.03.2009
Sh. Rajiv Kumar Sethi
Last RV = 86, 40000/- + 15%
RV = 99.36 ,000/.

w.e.f. 01.04.2009 to 31.03.2010
*GF 370.8 * 485 * 12 = 50 ,68,056/.*

*MF 780 * 485 * 12 = 45 ,39,600/.*
AV = 96 ,07,656
RV = 86 ,46,890/. or say 86,46,900/-

w.e.f. 01.04.2010 to 31.03.2011
*GF 70.8 * 503 * 12 = 52 ,56,149/-*
*MF 780 * 503 * 12 = 47 ,08,080/-*
AV = 99 ,64,229/ -
RV 89,67,806/- or say 89,67,800/-

w.e.f. 01.04.2011 to 31.03.2012
*GF 870.8 * 366 * 12 = 38 ,24,554/-*
*MF 780 * 366 * 12 =34.25.760/*
AV 72,50,314/-
RV =65.25.254/. or say 65,25,200/-

w.e.f. 01.04.2012 to 31.03.2013
*GF * 870.8 * 567 * 12 = 59 ,24,923/*
MF 780x567x12 = 53,07,120/-
AV = 1, 12 ,32,043/
RV = 1,01,08,839/- or say 1,01,08,800/-

w.e.f. 01.04.2013 to 31.03.2014
GF 870.80x378x12 = 39,49,949/-
*MF 780 * 378 * 12 = 35 ,38,080/-*
AV = 74 ,88,029/ -
RV = 67 ,39,226/ or say 67,39,200/-

w.e.f. 01.04.2014 to 31.03.2015
*GF * 870.8 * 332 * 12 = 34, 69 ,26//-*
MF 780x332x12 = 31,07,520/-
AV = 65 ,76,787/ -
RV = 59 ,19,108/- or say 59,19,100/-

w.e.f. 01.04.2015 to 31.03.2016
GF 870.80x491x12 = 51,30,754/-
*MF 780 * 491 * 12 = 45 ,95,760, -*
AV = 97, 26.514

RV 87,53,862/- or say 87,53,800/-

w.e.f. 01.04.2016 to 31.03.2017
*GF 0.8 * 477 * 12 =49.84.459/*
*MF 7 * 12 =44.64.720/*
AV = 94 ,49,179/ -
RV = 85,04,261/- or say 85,04,200/-

w.e.f. 01.04.2017 to 31.03.2018
*GF 870.8 * 212 * 12 = 22 ,15,315/-*
*MF 780 * 212 * 12 = 19 ,84,320/ -*
AV =41.99.635/ -
RV 37,79,672/- or say 37,79,600/-

w.e.f. 01.04.2018 to 31.03.2019
*GF 870.8 * 453 * 12 = 47 ,33,669/ -*
MF 780x453x12 = 42,40,080/-
AV = 89 ,73,749/
RV = 80 ,76,374/- or say 80 ,76,300/-

w.e.f. 01.04.2019 to 31.03.2020 + 5% of last RV fixed
*GF 870.8 * 475.65 * 12 = 49 ,70,352/-*
*MF 780 * 475.65 * 12 = 44 ,52,084/.*
AV = 94 ,22,436/.
RV = 84 ,80,192/- or say 84,80,100/-

w.e.f. 01.04.2020 to 31.03.2021 + 5% of last RV fixed
*GF 0.8 * 499.43 * 12 = 52 ,18,844/**
*MF 80 * 499.43 * 12 = 46 ,74,665/*
AV = 98 ,93,509/-
RV = 89 ,04,158/- or say 89,04,100/-

w.e.f. 01.04.2021 to 31.03.2022 + 5% of last RV fixed
*GF 870.8 * 524.4 * 12 = 54 ,79,770/.*
*MF 780 * 524.4 * 12 = 49 ,08,384/-*
AV = 1, 3 ,88,154/-
RV = 93 ,49,339/- or say 93 ,49,300/-

w.e.f. 01.04.2022 onwards + 5% of last RV fixed

*GF 0.8 * 550.62 * 12 = 57 ,53,759/-*
*MF 780 * 550.62 * 12 = 51 ,53,803/-*
AV = 1, 9 ,07,562/-
RV = 98 ,16,806/- or say 98,16,800/-

Bifurcate Accordingly and allot new PID."

3. In view of the above, prayer (a) and (c) of the Writ Petition stands satisfied. However, as far as prayer (b) is concerned, it is stated by the learned Counsel for the Petitioner that the Petitioner has received a demand notice on 12.03.2024 for the entire A Block. It is also stated by the learned counsel for the Petitioner that the Order dated 28.06.2023 has been communicated to the Petitioner only today. This fact is contradicted by the learned Counsel for the Respondent.

4. It is open for the Petitioner to challenge the demand notice in accordance with law.

5. The Writ Petition is disposed of along with the pending applications, if any.

SUBRAMONIUM PRASAD, J

MARCH 20, 2024
Rahul