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

\+ W.P.(C) 959/2025

MS. MEENAKSHI SINGH & ANR. .....Petitioners

Through: Mr. B.B. Gupta, Senior Advocate with Mr. Achal Gupta and Mr. Karan Jain, Advocates.

versus

NEW DELHI MUNICIPAL COUNCIL .....Respondent

Through: Mr. R.K. Dhawan, Standing Counsel with Ms Nisha Dhawan, Mr. V.K. Teng and Mr. Naman Kumar Tripathi, Advocates for NDMC.

CORAM:
HON'BLE MS. JUSTICE JYOTI SINGH

O R D E R

% **27.01.2025**

CM APPL. 4773-4774/2025

1. Allowed, subject to all just exceptions.

2. Applications stand disposed of.

W.P.(C) 959/2025 & CM APPL. 4775/2025

3. This writ petition is preferred on behalf of the Petitioners under Article 226 of the Constitution of India seeking the following reliefs:-

> *"a) appropriate writ, order or direction including but not limited to writ of certiorari and or mandamus, setting aside and/or quashing the notice under Section 72 of the NDMC Act, 1994 dated 27.03.2024 (Annexure P-22); order under Section 72 of the NDMC Act, 1994 dated 16.10.2024 (AnnexureP-1); show cause notice dated 23.12.2024 (Annexure P-2) and all other, further or additional or consequential orders and actions by the respondent in furtherance thereof and/or acting or relying thereupon;*
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> *b) appropriate writ, order or direction including but not limited to writ of mandamus directing the respondent to revise the rateable value of the*

property of the petitioners in reference on the basis of actual annual rent received by the petitioners in terms of the registered lease deeds;

c) appropriate writ, order or direction including but not limited to writ of mandamus declaring that rent of any property in the nearby area per se cannot be the basis for determination of the rateable value of a property, but to be decided by the Assessing Officer of the respondent after making available to the petitioners/ assessees all the records and material and document which have led it to issue notice under Section 72 of the NDMC Act for increase of the rateable value of the property in reference, while deciding the legality, validity and correctness of the same, both in law and facts, the entire onus on burden being on the respondent to justify the said notice, and also permitting the petitioners to cross-examine the concerned who had issued such a notice; and"

4. At the outset, Mr. B.B. Gupta, learned Senior Counsel appearing on behalf of the Petitioners urges that there is a clear violation of principle of natural justice inasmuch as before passing the Assessment Order dated 16.10.2024, no personal hearing was granted to Petitioner No.1 and in fact from the order dated 16.10.2024 it is clear that NDMC proceeded on the premise that Petitioner No.1 had not filed any response as sought, which is factually incorrect inasmuch as Petitioner No.1 had filed a reply on 12.04.2024 to the notice dated 27.03.2024 received from NDMC, copy of which has been appended to this writ petition. In this light, Mr. Gupta submits that the impugned Assessment Order and the consequential notice dated 23.12.2024 be set aside and a personal hearing be granted to the Petitioner No.1 before passing the Assessment Order.

5. Issue notice.

6. Mr. R.K. Dhawan, learned Standing Counsel accepts notice on behalf of the Respondent.

7. In my view, there is merit in the contention of Mr. Gupta that Petitioner No.1 ought to have been called for a personal hearing before passing the Assessment Order and this is particularly important as even the

reply filed by Petitioner No.1 was not taken into account by NDMC, a fact evident from the Assessment Order.

8. It is thus directed that Petitioner No.1/her Special Power of Attorney/authorized representative shall appear for a personal hearing before Sh. Hari Singh Meena, Deputy Director (Tax), 9th Floor, Palika Kendra, NDMC, New Delhi at 4.00 PM on 11.02.2025. In case NDMC requires any further information/documents, the same shall be called for in advance by a communication in writing to the Petitioner. It will be open to the Petitioner to furnish any additional information or documents in her support.

9. Accordingly, this writ petition is disposed of setting aside Assessment Order dated 16.10.2024 and consequential notice dated 23.12.2024. After the personal hearing, a fresh Assessment Order will be passed by NDMC. It will be open to the Petitioner to take recourse to legal remedies in case of any grievance.

10. Pending application stands disposed of.

JYOTI SINGH, J

JANUARY 27, 2025/shivam