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

\+ W.P.(C) 1648/2025

MAHINDRA AND MAHINDRA LTD .....Petitioner
Through: Mr. Anand Shankar Jha, Advocate.

versus

NEW DELHI MUNICIPAL COUNCIL & ANR. .....Respondents
Through: Mr. Sanjay Sharma, Additional Standing Counsel with Mr. Pardeep Suhag, Advocate for Respondents/MCD.

CORAM:
HON'BLE MS. JUSTICE JYOTI SINGH

O R D E R

% **12.02.2025**

CM APPL. 8010/2025

1. Allowed, subject to all just exceptions.

2. Application stands disposed of.

W.P.(C) 1648/2025 and CM APPL. 8009/2025

3. This writ petition is preferred on behalf of Petitioner under Articles 226/227 of Constitution of India laying a challenge to the final order dated 06.05.2024 passed by Respondent No.1 and in the alternative, to set aside the order with a direction to Respondent No.1 to grant an opportunity to the Petitioner to file objections as also grant personal hearing and pass a fresh Assessment Order under Section 72 of the New Delhi Municipal Council Act, 1994 ('NDMC Act').

4. Factual matrix to the extent necessary is that Petitioner purchased a plot of land admeasuring 1466.7 sq. yards by a sale deed dated 29.01.1962 and constructed a double storey Bungalow in the property bearing No. 3, Jor Bagh, New Delhi. It is averred in the writ petition that Petitioner was diligently paying the property tax as per demand raised by NDMC from time to time.

5. It is stated that on 30.03.2023, NDMC purportedly issued a notice under Section 72 of the NDMC Act, but the same was never received by the Petitioner. Another notice was sent on 03.01.2024 for a personal hearing on 09.01.2024, wherein it was mentioned for the first time that the proposed Rateable Value ('RV') of the subject property is Rs.14,59,45,800/- annually. Mr. H. Jothi, Authorised Representative of the Petitioner reached the concerned office on 03.01.2024 but was informed that hearing had been adjourned to 15.01.2024. On the adjourned date, again the hearing did not take place and Petitioner's Representative was categorically informed that hearing had been postponed to another date. Without intimating the next date of hearing and hearing the Petitioner, impugned Assessment Order was passed by NDMC on 06.05.2024 revising the Annual RV manifold from Rs.20,69,100/- to Rs.14,59,45,800/-.

6. Learned counsel for the Petitioner *inter alia* argues that the impugned Assessment Order had been passed by NDMC without granting personal hearing to the Petitioner and this violates the principles of natural justice. There has been a revision in the RV of the property, which is wholly unjustified and given a chance, Petitioner would have satisfied the concerned Assessing Officer that the exorbitant revision was incorrect and illegal. It is evident from the documents placed on record that when the

Petitioner was called upon for personal hearing on 09.01.2024, no hearing took place and the next date was 15.01.2024 and in this context, learned counsel places reliance on an endorsement on the notice dated 03.01.2024, which is appended as Annexure P-5 to the writ petition. It is strenuously urged that no hearing took place on 15.01.2024 and the next date was never informed to the Petitioner and it was wholly illegal and unfair for NDMC to have passed the impugned Assessment Order.

7. Issue notice.

8. Mr. Sanjay Sharma, learned Additional Standing Counsel accepts notice on behalf of Respondents and fairly and candidly submits, on instructions, that opportunity of personal hearing will be granted to the Petitioner on 27.02.2025 at 03:00 P.M. by Mr. Hari Singh Meena, Deputy Director (Tax), Room No.9008, 9th Floor, Palika Kendra, NDMC, New Delhi.

9. Accordingly, this writ petition is disposed of, without entering into merits of the case, with a direction to the Petitioner to ensure that its Authorised Representative attends the personal hearing on 27.02.2025 at 03:00 P.M. before Mr. Hari Singh Meena, Deputy Director (Tax), Room No.9008, 9th Floor, Palika Kendra, NDMC, New Delhi. It will be open to the Authorised Representative of the Petitioner to furnish documents in support of its case and/or make a written representation at the time of personal hearing. After conclusion of the hearing, fresh Assessment Order shall be passed by NDMC within a period of three weeks. The order shall be communicated to the Petitioner and the Petitioner will be at liberty to take recourse to legal remedies in case of any surviving grievance.

10. In light of the aforesaid, impugned Assessment Order dated 06.05.2024 is set aside. It is made clear that this Court has not expressed any opinion on the merit of the Assessment Order and it will be open to the Assessing Officer to pass Assessment Order in accordance with law. All rights and contentions of the respective parties are left open.

11. Pending application stands disposed of.

JYOTI SINGH, J

FEBRUARY 12, 2025
B.S. Rohella