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

+ **W.P.(C) 2361/2025**

JASMOHAN SINGH

.....Petitioner

Through: Mr. Abhinav Vashisht, Senior
Advocate with Mr. Sourabh Gupta and Mr. Puneet
Yadav, Advocates.

versus

NEW DELHI MUNICIPAL COUNCIL

.....Respondent

Through: Ms. Shilpa Ohri, ASC with
Mr.Raghav Alok, Advocate.

CORAM:

HON'BLE MS. JUSTICE JYOTI SINGH

ORDER

% **24.02.2025**

C.M. APPL. 11212/2025

1. Allowed, subject to all just exceptions.
2. Application stands disposed of.

W.P.(C) 2361/2025 and C.M. APPL. 11211/2025

3. This writ petition is preferred on behalf of the Petitioner under Article 226 of Constitution of India laying a challenge to notice dated 18.02.2025 issued by the New Delhi Municipal Council ('NDMC'), whereby Petitioner has been called to deposit alleged outstanding dues of Rs.1,36,37,274/- including current year's tax within five days or vacate the property, failing which the property will be attached under Section 102(1) of the New Delhi Municipal Council Act, 1994 ('1994 Act'). Challenge is also laid to notice of demand dated 27.12.2024 issued under Section 100(1) of the said Act.
4. Issue notice.



5. Ms. Shilpa Ohri, learned ASC accepts notice on behalf of the Respondent.

6. Mr. Abhinav Vashisht, learned Senior Counsel for the Petitioner submits that the impugned notices are illegal and arbitrary and NDMC is unjustly seeking to recover the demanded dues under the threat of attachment of Petitioner's property bearing No. 15, Jor Bagh, New Delhi. Petitioner's mother late Smt. Pamela Manmohan Singh was the legal heir of late Dr. Raseel Kohli, the recorded owner/occupier and assessee of the subject property and after his demise, she inherited the property and was in possession till she expired on 25.08.2017, leaving behind four legal heirs including the Petitioner. In 1988-89, the Rateable Value (RV) of the property as assessed by NDMC was Rs.21,783/- which was enhanced to Rs.26,404/- in the year 1993-94. However in 1994-95, when the lease deed was executed by Petitioner's mother, NDMC enhanced the proposed RV to Rs.16,00,772/- without any opportunity of hearing. Petitioner's mother filed objections but NDMC passed *ex parte* assessment order raising a demand of Rs.1,80,087/- without considering the objections. It is urged that a period of over two decades has passed since the objections are pending with NDMC but without deciding the same, impugned demand has been raised and consequentially notice of attachment has been issued. This action, according to learned Senior Counsel, cannot be countenanced in law.

7. Ms. Shilpa Ohri, learned ASC for NDMC, appearing on advance copy of the writ petition takes an objection to the maintainability of this writ petition on the ground that Petitioner has an alternate statutory remedy to challenge the assessment order, which is the genesis of the impugned notices and Petitioner is well-aware of the existence of this remedy as on earlier



occasions also appeals were filed in the Court of learned District and Sessions Judge, some of which are pending.

8. Mr. Vashisht fairly and candidly does not dispute that Petitioner has a statutory remedy of appeal against the assessment order and the consequential demand of property tax but submits that the Petitioner is compelled to invoke the extraordinary writ jurisdiction of this Court to highlight that on one hand, NDMC has not decided the objections filed by the mother of the Petitioner to the illegal *ex parte* assessment order and on the other hand, Petitioner is being forced to make good the unjust demand under the threat of an attachment order. Be that as it may, it is submitted that Petitioner will avail the alternate remedy but protection be granted for a period of two weeks against attachment, so that Petitioner can meaningfully avail the remedy of appeal.

9. In light of the aforesaid and without entering into the merits of the case, this writ petition is disposed of granting liberty to Petitioner to take recourse to alternate statutory remedy of appeal, which Petitioner undertakes to file within two weeks from today. It is directed that no coercive action will be taken against the Petitioner in terms of impugned notice dated 18.02.2025 till the appeal is taken up for consideration by the Appellate Court. It will be open to the Appellate Court to decide the appeal on its own merits and the Court will be at liberty to continue, vacate, modify or vary the order passed today.

10. Pending application also stands disposed of.

JYOTI SINGH, J

FEBRUARY 24, 2025/B.S. Rohella/shivam