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

\+ W.P.(C) 2958/2024

MADHU BALA SHARMA .....Petitioner

Through: Mr. Subhash C. Jindal, Advocate
M: 98110073504
Email: advojindal@gmail.com

versus

NEW DELHI MUNICIPAL COUNCIL & ORS. .....Respondents

Through: Mr. Sriharsha Peechara, Standing Counsel for NDMC with Mr. Akshat Kulshrestha, Mr. DS Bhanu, Mr. Akhilesh Loya, Advocates
M. No. 9717466788
Email- shpeechara@gmail.com

CORAM:
HON'BLE MS. JUSTICE MINI PUSHKARNA

ORDER

% **28.04.2025**

1. By way of the present petition, the petitioner prays for directions to the respondent/New Delhi Municipal Council ("NDMC"), to raise a demand/bill proportionate to the area owned by the petitioner, i.e., *180 Sq. Ft. only at Plot No. 3 & 4, L Block, Connaught Place, New Delhi*, instead of entire property, as raised by the respondent/NDMC *vide* Property Tax Bill dated 22nd May, 2023.

2. There is further prayer for mutation of the property in favour of the petitioner.

3. As per the case of the petitioner, the petitioner is the owner of the property measuring *20 ft x 9 ft at mezzanine floor of Plot No. 3 & 4 of L*

Block, Connaught Circus, New Delhi-110001.

4. The said property was purchased by the petitioner on 21st April, 2000 from the previous owners by her husband, Sh. Devender Kumar Sharma.

5. It is the case of the petitioner that from the date of purchase and till date, the property is self occupied.

6. After purchase, husband of the petitioner applied to NDMC for mutation *vide* his request letter dated 27th January, 2004, by enclosing all the requisite documents. However, despite passing of a long period, neither mutation has been done by the NDMC, nor any Property Tax Bill has been received by them, in respect of the same.

7. It is submitted that the husband of the petitioner, i.e., Sh. Devender Kumar Sharma, expired on 21st May, 2005. After his death, her both sons have relinquished their share in favour of the petitioner *vide* Relinquishment Deed dated 19th April, 2018.

8. Therefore, in the aforesaid facts and circumstances, the petitioner has become the absolute owner of the property measuring *180 Sq. ft. in Plot No.3 & 4, L Block, Outer Circle, Connaught Circus, New Delhi.*

9. It is submitted that without raising any demand against the premises of the petitioner and without carrying out mutation, the premises of the petitioner were sealed *vide* Report of Attachment dated 21st February, 2024, challenging which, the present writ petition has been filed.

10. This Court notes that when the present matter was listed for hearing on 05th March, 2024, directions were issued to the petitioner herein to deposit an *ad-hoc* amount of ₹ 10 Lacs with the respondent towards Property Tax dues in respect of the premises.

11. It was further directed that in case, the petitioner deposits the said

amount of ₹ 10 Lacs, the property of the petitioner shall be de-sealed. The relevant portion of order dated 05th March, 2024, reads as under:

> *"xxx xxx xxx*
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> *1. During the course of hearing, learned counsel for the respondents submits that the respondents have attempted to calculate the property tax payable by the petitioner proportionate to the area in its possession/ ownership.*
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> *2. As per the said calculation, which has been handed over during the course of hearing, the total property tax liability, in respect of the area under possession/ ownership of the petitioner, works out to Rs.20,07,940/-.*
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> *3. Learned counsel for the petitioner strenuously disputes the same and submits that even if the demand/calculation filed by the petitioner as Annexure-P8 to the petition is taken to be correct, even then the amount payable by the petitioner would only be to the tune of Rs.5,28,352/-.*
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> *4. After some hearing, it is agreed that without prejudice to the rights and contentions of the parties, the petitioner would pay an ad-hoc amount of Rs.10,00,000/- to the respondent towards the property tax dues in respect of the premises, out of which, a sum of Rs.5,00,000/- will be paid within a period of one week from today and the remaining Rs.5,00,000/- will be paid within a period of eight weeks from today. It is further agreed that upon payment of the payment of first tranche of Rs.5,00,000/-, the premises in question i.e.180 sq. ft in Plot no.3 & 4, L Block, Connaught Place, New Delhi, shall be de-sealed by the respondent and the petitioner shall be allowed to enter the same. The electricity in respect of the premises shall also be forthwith restored by the respondents. It is directed accordingly.*
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> *xxx xxx xxx"*

12. Pursuant to the order passed by this Court, an amount of ₹ 10 Lacs was deposited by the petitioner and accordingly, the premises of the petitioner were de-sealed.

13. It is the case of the petitioner that the petitioner has filed application for mutation with the NDMC, which is pending for long.

14. He further submits that the matter be remanded back, so that fresh

Assessment Order is passed, taking into account all the documents as filed by the petitioner and with respect to only the portion which is occupied by the petitioner.

15. This Court notes that in a connected matter, i.e., *W.P.(C) 2961/2024*, this Court has already allowed the matter to be remanded back for consideration of the case afresh by the respondent/NDMC.

16. Mr. Sriharsha Peechara, learned Standing Counsel for NDMC submits that he has no objection, if similar order is passed in the present matter also.

17. Accordingly, it is directed as follows:

i. The matter is remanded back to the NDMC for passing of a fresh Assessment Order *qua* the premises to the extent of 180 Sq. Ft. occupied by the petitioner in property, i.e., *Plot No. 3 & 4, L Block, Connaught Place, New Delhi.*

ii. The petitioner shall deposit all the requisite documents with the respondent/NDMC, as may be directed by the NDMC, in that regard.

iii. The petitioner shall be granted hearing by the concerned officer of the respondent/NDMC.

iv. Upon hearing the petitioner, and after considering the requisite documents submitted by the petitioner, a fresh Assessment Order shall be passed by the respondent/NDMC, with respect to the area occupied by the petitioner.

v. The fresh Assessment Order passed by the NDMC shall be duly supplied to the petitioner.

vi. In case the petitioner is aggrieved by any order passed by the NDMC, she shall be at liberty to seek her remedies, in accordance with Section 115 of the NDMC Act, 1994.

vii. Let the NDMC pass the final order expeditiously, preferably, within a period of six months, from today.

18. Rights and contentions of the parties are left open.

19. With the aforesaid directions, the present petition, stands disposed of.

MINI PUSHKARNA, J

APRIL 28, 2025

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