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

\+ W.P.(C) 2961/2024

KAMAL POPLAI & ANR. .....Petitioners

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

versus

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

Through: Mr. Vaibhav Agnihotri, ASC with Mr. Sachin Sharma, Adv.
M: 9310225726
Email: admin@skvassociates.com

CORAM:
HON'BLE MS. JUSTICE MINI PUSHKARNA

O R D E R

% **28.04.2025**

1. The present writ petition has been filed with prayer for directions to the respondent-New Delhi Municipal Council ("NDMC"), to direct the respondents to raise the demand/bill towards property tax proportionate to the area owned by the petitioner, i.e., *284, Sq. Ft. at plot nos. 3 & 4, L Block, Connaught Place, New Delhi*, instead of property tax for the entire property.

2. There is further prayer for considering the application of the petitioner for mutation in his favour, which as per the petitioner, has been pending before the NDMC for a long time, since the year 2008.

3. It is the case of the petitioners that they are owners of only 284 Sq. Ft. at the plot in question, and the same was purchased on 04th August, 2008 through registered Sale Deed from the previous owner. Subsequently, the

petitioner had applied to the NDMC for mutation. However, the mutation application of the petitioner, is still pending with the NDMC.

4. Thus, it is submitted that without giving any notice a bill of Rs. 9,65,00,919/- had been raised against the petitioner on the basis of Assessment Order dated 16th August, 2022, on whole of the property. Thus, the present writ petitioner was filed.

5. This Court notes that when the matter was listed on 05th March, 2024, it was the case on behalf of the NDMC that property tax, as regards the area occupied by the petitioner, works out to be Rs. 25,69,759/-.

6. Per contra, it was the case of the petitioner that the petitioner was liable to pay an amount of Rs. 12,80,000/-.

7. Accordingly, without prejudice, the petitioner herein agreed to pay an amount of Rs. 12 Lacs. It was, thus, directed that in case the petitioner pays the amount of Rs. 12 Lacs, the premises of the petitioner, i.e., *284, Sq. Ft. at plot nos. 3 & 4, L Block, Connaught Place, New Delhi,* shall be de-sealed.

8. The relevant portions of the order dated 05th March, 2024, read as under:

> *"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.*
>
> *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.25,69,759/-*
>
> *3. Learned counsel for the petitioner strenuously disputes the same and submits that even if the demand/calculation filed by the petitioner as Annexure-P5 to the petition is taken to be correct, even then the amount payable by the petitioner would only be to the tune of Rs.12,80,000/-.*
>
> *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.12,00,000/- to the respondent towards the property tax dues*

in respect of the premises, out of which, a sum of Rs.6,00,000/- will be paid within a period of one week from today and the remaining Rs.6,00,000/- 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.6,00,000/-, the premises in question i.e.284 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 the property in question shall also be forthwith restored by the respondents. It is directed accordingly.

xxx xxx xxx"

9. Pursuant to the aforesaid, it is undisputed that an amount of Rs. 12 Lacs already stands paid by the petitioner to the respondent-NDMC, pursuant to which, the premises of the petitioner, already stands de-sealed.

10. Learned counsel appearing for respondent-NDMC submits that only part payment towards the property tax, has been made pursuant to the order passed in the present case.

11. He further submits that the petitioner is in arrears of property tax since the year 2008, till date. Thus, he submits that till the petitioner clears the arrears towards the property tax, the application of the petitioner for mutation in his name, cannot be considered.

12. Learned counsel appearing for the respondent-NDMC further submits that it is the stand of the petitioner that he purchased the property in question in the year 2008, however, as per him, the intimation was given by him to the NDMC only in the year 2011, which fact is not admitted by the respondent NDMC.

13. This Court notes the submission of the NDMC in the counter affidavit with regard to mutation of payment of property tax, wherein, it has been stated as follows:

"xxx xxx xxx

(iv) It is pertinent to mention herein, that the Respondent is willing to consider the case of the Petitioner, upon furnishing an application, a fresh assessment can be carried out from the date of transfer i.e., 04.08.2008 of the subject property in the name of the Petitioners. Consequently, as prayed by the Petitioners, Petitioners will be liable to pay the outstanding dues to the extent of 284 sq ft as against 32876 sq. ft.

xxx xxx xxx"

14. This Court notes the submissions made by the parties that the NDMC would consider passing of a fresh assessment to the extent of 284 Sq. Ft., as owned by the petitioner.

15. Considering the aforesaid, 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 284 Sq. Ft. occupied by the petitioner in property, i.e., *plot nos. 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 petitioners, and after considering the requisite documents submitted by the petitioners, 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 petitioners.

vi. In case the petitioners are aggrieved by any order passed by the NDMC, they shall be at liberty to seek their 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.

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

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

MINI PUSHKARNA, J

APRIL 28, 2025/kr