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

\+ W.P.(C) 2499/2025

RENU BHATIA (THROUGH HER SON ANEESH BHATIA) .....Petitioner

Through: Mr. Anmol Sinha and Mr. Kshitiz Garg, 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 Thakur, Advocates for NDMC.

CORAM:
HON'BLE MS. JUSTICE JYOTI SINGH

O R D E R

% **28.02.2025**

CM APPL. 11844/2025

1. Allowed, subject to all just exceptions.

2. Application stands disposed of.

W.P.(C) 2499/2025 and CM APPL. No 11845/2025

3. This writ petition is preferred on behalf of the Petitioner under Article 226 of the Constitution of India laying a challenge to notice dated 18.02.2025 bearing No.D/TI-12/487/SR.AO(TAX) issued by NDMC and affixed on the house of the Petitioner in order to recover alleged outstanding property tax dues amounting to Rs.1,03,87,735/-.

4. Issue notice.

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

6. Mr. Dhawan, learned counsel for NDMC appearing on advance copy of the writ petition takes an objection to the maintainability of the writ petition on the ground that the assessment order and demand notice which form the genesis of the impugned attachment notice dated 18.02.2025 in respect of property No. 31, Ground Floor, Jor Bagh, New Delhi are appealable under Section 115 of the NDMC Act, 1994 ('1994 Act').

7. Mr. Anmol Sinha, learned counsel for the Petitioner submits that Petitioner is a senior citizen and an NRI and is currently residing abroad. Subject property was historically jointly owned by late Smt. Sarojini Biswas and after her demise and the demise of her legal heirs, the property eventually devolved on six persons as detailed in the writ petition. Pursuant to a Deed of Partition/probate decree, the shares of the heirs were clearly defined and the entire ground floor inclusive of servant quarters, annexe and lawn came to the share of Sh. Rathindra Nath Nandy and Sh. Ranendra Nath Nandy, jointly. In 2014, Petitioner entered into two separate agreements to sell with the two individuals concerning the ground floor and took possession. Since the execution of the agreements, Petitioner has been residing in the property with her husband, who is currently 76 years of age and suffering from cancer.

8. It is further urged that the statutory liabilities, if any, of the Petitioner are strictly confined to the share of the property which was legally transferred to her as other than the ground floor the remainder of the house is under possession and control of the other four persons as detailed in paragraph 12 of the writ petition. Petitioner was not in the country when the impugned notice was affixed outside the property which is when she learnt of demand of some outstanding property tax dues by NDMC. The demand is

wholly illegal and disproportionate to the share of the Petitioner in the property but more importantly even the assessment order or the demand notice which form the basis of the attachment notice dated 18.02.2025 have not been furnished to the Petitioner and without giving her a chance to question the assessment and the demand, NDMC has illegally and arbitrarily issued the impugned notice calling upon the Petitioner to pay a huge sum as alleged outstanding property tax within five days failing which she will have to vacate the property.

9. Mr. Sinha, fairly and candidly submits that Petitioner will have no objection in withdrawing the writ petition to challenge the assessment order but in order to do so, NDMC should be directed to furnish a copy of the assessment order as also the demand notice indicating the break-up of the property tax sought from the Petitioner. He further submits that till the Petitioner takes recourse to the appellate remedy, operation of the impugned notice be stayed as the consequences of vacating the property will be extremely harsh on the Petitioner and her ailing husband.

10. Mr. Dhawan, at this stage, undertakes that copy of the assessment order dated 27.05.2024 shall be furnished to the counsel for the Petitioner within two working days from today and in case Petitioner files an appeal within four weeks from today, impugned notice shall be put on hold, subject to Petitioner depositing a sum of Rs.25,00,000/- with NDMC within one week from today.

11. In light of the aforesaid stand of NDMC, this writ petition is disposed of as withdrawn, without entering into the merits of the case, with a direction to NDMC to furnish the assessment order dated 27.05.2024 to the counsel for the Petitioner within two working days from today along with

the demand notice dated 03.09.2024 issued under Section 100(1) of 1994 Act, which form the genesis of impugned attachment notice dated 18.02.2025. The impugned notice will be kept in abeyance by NDMC in case the Petitioner files an appeal against the assessment order/notice of demand within four weeks from today and thereafter, it shall be open to the Appellate Court to take a decision to continue/vacate/vary or modify the order in accordance with law.

12. All rights and contentions of the respective parties are left open.

13. Pending application stands disposed of.

JYOTI SINGH, J

FEBRUARY 28, 2025/YA/shivam