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

\+ W.P.(C) 3154/2024 and CM APPL. 12980/2024

MANOJ AGGARWAL .....Petitioner

Through: Mr. N.P. Singh, Advocate.

versus

NEW DELHI MUNICIPAL COUNCIL & ANR. .....Respondents

Through: Mr. Yoginder Handoo and Mr. Dhruv Mohan, Additional Standing Counsels with Mr. Ashwin Kataria, Ms. Tarana Khan and Ms. Ananya Kohli, Advocates.

CORAM:
HON'BLE MS. JUSTICE JYOTI SINGH

O R D E R

% 18.02.2025

1. This writ petition is preferred on behalf of the Petitioner laying a challenge to *ex parte* orders dated 25.03.2017 in A.O. No. 3247 D.D.(Tax)/2017 and 06.02.2024 in A.O. No. 648/JD(Tax)/2024 passed by Respondent No .2.

2. Arguments were heard on the last date of hearing, to some extent.

3. Mr. Handoo, learned Additional Standing Counsel for NDMC fairly and candidly submits that in the peculiar facts and circumstances of this case and not to be treated as precedent, NDMC is prepared to grant personal hearing to the Petitioner on 10.03.2025 at 3:00 PM before Deputy Director (Tax), NDMC, Pallika Kendra, New Delhi.

4. In light of the aforesaid and without treating this order as precedent in any other case, as the order is being passed in the peculiar facts of this case,

the impugned orders are set aside.

5. Personal hearing be granted to the Petitioner on 10.03.2025 at 3:00 PM before Deputy Director (Tax), NDMC, Pallika Kendra, New Delhi.

6. It will be open to the Petitioner to furnish documents in support of his case, if any. A fresh assessment order will be passed by NDMC within four weeks from the date of conclusion of hearing and communicated to the Petitioner, who will be at liberty to take recourse to appropriate remedies before the appropriate forum, in accordance with law.

7. It is made clear that this Court has not expressed any opinion on the merits of the case. It is open to the Assessing Officer to take a decision, in accordance with law. All rights and contentions of the respective parties are left open.

8. Writ petition along with pending application stands disposed of in the aforesaid terms.

JYOTI SINGH, J

FEBRUARY 18, 2025/shivam