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

+ W.P.(C) 4353/2022 & CM APPL. 13007/2022

M/S DEWAN AND SONS INVESTMENT PVT.
LTD.

.....Petitioner

Through: Mr. Sanjeev Mahajan and Ms.
Simran Rao, Advocates.

versus

LAND AND DEVELOPMENT OFFICE
AND ANR.

.....Respondents

Through: Mr. Sushil Kumar Pandey, SPC.

CORAM:

HON'BLE MR. JUSTICE PRATEEK JALAN

ORDER

06.08.2025

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1. Further to the order dated 03.07.2025, I am informed that the respondent No. 1- Land & Development Officer ["L&DO"] has filed an affidavit dated 05.08.2025. Although a copy of the affidavit is not on record, the same has been handed up in Court and is taken on record. In the said affidavit, L&DO refers to an order of the Supreme Court dated 04.03.2025 in SLP(C) 31726/2012, which, according to the respondents, concerns similar issues of breach and re-entry as those involved in the present case.

2. In view of the order of the Supreme Court dated 04.03.2025, the Union of India has averred as follows:

"8. That in light of the Hon'ble Supreme Court's order dated 04.03.2025, Hon'ble High Court's order dated 23.01.2012, relevant points of the guidelines issued in 1995, submissions advanced by the Petitioner and all other relevant policy orders issued in the ensuing



period of over 20 years, this office has undertaken a preliminary review of the impugned demand notice dated 20.07.2021. It is ascertained that the impugned demand requires to be reassessed.

9. That in furtherance of ensuring fairness and adherence to the principles of natural justice, this office proposes to conduct a detailed re-examination of the impugned demand notice and assess the impact of the Hon'ble Courts' orders, the relevance of other policies and the extent of influence of the guidelines on the said demand. This reassessment shall be conducted with due diligence and will require policy level intervention leading to the requirement of approval from the competent authority in the Ministry of Housing & Urban Affairs.

10. That given the complexity of the issues involved, including the need to reconcile the findings of the Hon'ble Supreme Court with the records of the subject property and the Petitioner's submissions, this office most respectfully prays for an extension of time of at least 6 weeks to complete the reassessment process. The Respondent undertakes to expedite the process and place the outcome before this Hon'ble Court at the earliest possible opportunity, while ensuring that the reassessment is conducted in a transparent and equitable manner."

3. In view of the aforesaid submission of L&DO, the impugned demand dated 20.07.2021, challenged in this petition, is set aside, and the respondents are granted liberty to undertake reassessment in terms of paragraphs 8, 9, and 10 of the affidavit dated 05.08.2025.

4. Mr. Sanjeev Mahajan, learned counsel for the petitioner, is also agreeable to the disposal of the writ petition on this basis but submits that, in the impugned demand, the respondents have sought to levy interest upon the demanded amount, despite the fact that the reassessment was undertaken sixteen years after this Court had so directed. As L&DO has itself come to the conclusion that the impugned demand requires reassessment, it is not necessary to adjudicate this issue. However, L&DO is directed to bear in mind all the facts and circumstances of the case if any levy of interest is proposed.



5. As the demand has been set aside, no proceedings emanating out of the said demand shall survive.
6. At the request of Mr. Sushil Kumar Pandey, learned Senior Panel Counsel for respondent No. 1, and with the consent of Mr. Mahajan, the costs imposed by the order dated 03.07.2025 are waived.
7. The writ petition, alongwith the pending application, is disposed of with these observations.
8. It is made clear that all rights and contentions of the parties are left open.

PRATEEK JALAN, J

AUGUST 6, 2025

UK/JM/