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

\+ W.P.(C) 4128/2021 & CM APPL. 12560/2021

NATIONAL INSTITUTE OF ELECTRONICS AND INFORMATION TECHNOLOGY .....Petitioner

Through: Ms. Anjana Gosain with Mr. Pooja Rai and Mr. Anuj Kumar, Advocates.
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versus

SOUTH DELHI MUNICIPAL CORPORATION AND ANR .....Respondents

Through: Appearance not given.

CORAM:
HON'BLE MS. JUSTICE MINI PUSHKARNA

ORDER

% **17.03.2025**

1. The present petition has been filed under Article 226 of the Constitution of India seeking quashing of Assessment Order dated 17th February, 2021, under Section 123D of the DMC (Amendment) Act, 2003 and warrant of distress dated 18th March, 2021 and 24th March, 2021, issued by the respondents, under Section 156(A) of the DMC Act, 1957.

2. Learned counsel appearing for the petitioner fairly states that the present petition was filed before this Court, since the Municipal Taxation Tribunal was non-functional at that point of time.

3. On a pointed query, she submits that the Municipal Taxation Tribunal

is since functional.

4. Accordingly, considering the fact that the petitioner has an efficacious alternate remedy of filing an appeal under Section 169 of the Delhi Municipal Corporation Act, 1957 against the Assessment Order dated 17th February, 2021 and warrants dated 18th March, 2021 and 24th March, 2021, the present writ petition is disposed of, with a direction to the petitioner to approach the Municipal Taxation Tribunal.

5. Since pleadings in the present matter have been completed before this Court, it is directed that the petitioner shall be at liberty to file the complete record of this Court before the Municipal Taxation Tribunal, which shall be considered by the Municipal Taxation Tribunal, as per law.

6. It is to be noted that *vide* its order dated 26th March, 2021, this Court, while entertaining the present petition on account of the fact that Municipal Taxation Tribunal was not functional at that point of time, had passed the following order:

> *"xxx xxx xxx*
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> *8. In the meantime, petitioner shall the deposit property tax by applying use factor-1, if not already done so.*
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> *9. Learned counsel for the petitioner submits that petitioner has already deposited a sum of Rs. 32,72,727/- on 18.03.2021 and differential, if any, shall be deposited within a period of two weeks from today.*
>
> *10. On petitioner depositing the property tax by applying use factor-1, warrants of distress dated 18.03.2021 and 24.03.2021 shall remain stayed till the next date of hearing.*
>
> *xxx xxx xxx"*

7. The order dated 26th March, 2021, has since been continued by this Court.

8. Accordingly, it is directed that the effect and operation of the order

dated 26th March, 2021 passed by this Court shall continue during the pendency of the appeal before the Municipal Taxation Tribunal.

9. This Court also notes the submission of learned counsel appearing for the petitioner that the petitioner had initially approached the Municipal Taxation Tribunal, as well, at the time of filing the present writ petition. She submits that the said appeal before the Municipal Taxation Tribunal is listed for hearing on 04th April, 2025.

10. In view of the aforesaid, all the parties concerned are directed to appear before the Municipal Taxation Tribunal on the next listed date, i.e., 4th April, 2025.

11. Accordingly, the present writ petition, along with the pending application, is disposed of, in the aforesaid terms.

MINI PUSHKARNA, J

MARCH 17, 2025

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