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

\+ W.P.(C) 3893/2025 & CM APPLs. 18101/2025 & 18102/2025

AMARJIT BAKSHI .....Petitioner

Through: Mr. Gaurav Sarin, Senior Advocate with Ms. Supriya Juneja, Mr. Arya Suresh and Mr. Harish Kumar, Advocates.
(M): 9999449597
Email: supriyajuneja@gmail.com

versus

NEW DELHI MUNICIPAL COUNCIL .....Respondent

Through: Mr. Sanjay Sharma, Addl. SC, NDMC.
(M): 9868128210
9810798828
Email: sharmasanjaylegalpoint@gmail.com

CORAM:
HON'BLE MS. JUSTICE MINI PUSHKARNA

ORDER

% **27.03.2025**

W.P.(C) 3893/2025 & CM APPL. 18101/2025 (for stay)

1. The present writ petition has been filed on behalf of the petitioner for direction to the respondent, New Delhi Municipal Council ("NDMC") for quashing of the order passed under Section 72 of the NDMC Act, 1994 dated 06th November, 2024, Show Cause Notice dated 12th December, 2024 and Order of Attachment dated 24th March, 2025 as well as Attachment dated 26th March, 2025.

2. Learned Senior Counsel appearing for the petitioner submits, that the

petitioner is the owner of the *property no. 17/48, Shop Flat, Chanakya Puri, Malcha Marg, New Delhi*, having property ID No. P-10771. The said property was purchased by the petitioner, after which the same was got converted into freehold and subsequently, the user of the property, was changed from residential to commercial.

3. Learned Senior Counsel appearing for the petitioner submits that the respondent/NDMC has issued the impugned order under Section 72 of the NDMC Act, 1994, dated 06th November, 2024, thereby, recording that there was a proposal to increase the Rateable Value ("RV") from ₹15,65,700/- to ₹18,78,800/-, with effect from 01st April, 2013, onwards.

4. Attention of this Court has been drawn to the impugned order dated 06th November, 2024, wherein, it has been recorded as under:

> *"xxx xxx xxx*
>
> *2. Since no representation was received against the proposed rateable value, therefore, in the principle of natural justice, a personal hearing was accorded to the assessee on dated 04.09.2024.*
>
> *3. Neither the assessee has appeared for hearing nor has filed any representation in respect of the above said pending notices issued u/s 72 of the NDMC Act, 1994. Therefore, NDMC is constrained to finalize the assessment order on the basis of information available on record, as the matter cannot be kept pending in perpetuity in the revenue interest of NDMC.*
>
> *xxx xxx xxx"*

5. By referring to the aforesaid impugned order, learned Senior Counsel appearing for the petitioner submits that the very basis of passing the impugned order dated 06th November, 2024, is flawed, since no opportunity of hearing was granted to the petitioner.

6. Attention of this Court is drawn to the reply dated 05th December, 2024 submitted by the petitioner to the NDMC, wherein, it is categorically

stated as follows:

"xxx xxx xxx

2. In this connection, we would like to bring to your kind notice that we did not receive any communication about personal hearing as mentioned in the captioned assessment order and no hearing opportunity was given to us despite our several representations and objections dated 02/03/2016, 07/06/2023 and 24/01/2024 submitted by hand to Senior Accounts Officer (Tax) and Director (Tax Acknowledgements) and Copies along with year wise detail Attached.

xxx xxx xxx"

7. Further, attention of this Court is also drawn to the detailed reply dated 26th December, 2024, wherein, it is stated as follows:

"xxx xxx xxx

2. We had submitted our latest representation on 05/12/2024 requesting a hearing and were awaiting the appointment but, in the meantime, we are in receipt of the captioned demand notice. It appears from the captioned demand notice that the concerned department has not considered our representation dated 05/12/2024 submitted while sending the captioned demand notice.

xxx xxx xxx"

8. Thus, it is the clear case of the petitioner that the petitioner has neither been given the copy of the various notices, nor an opportunity of personal hearing has been afforded to the petitioner. Thus, it is submitted that in the absence of any communication for personal hearing, there was no question of the petitioner attending any personal hearing.

9. It is submitted that the impugned orders and notices are non-speaking notices and do not mention the basis/formula for computation of the demanded amount of ₹53,35,816/-.

10. It is further submitted that since the petitioner was not served with the alleged original notice of assessment dated 31st March, 2014, or with any notice for personal hearing, prior to the receipt of the impugned order under

Section 72 of the NDMC Act, 1994 dated 06th November, 2024, the action of the NDMC in attaching the property of the petitioner yesterday, i.e., 26th March, 2025, is completely illegal.

11. Per contra, learned counsel appearing for respondent/NDMC on advance notice relies upon the judgment in the case of ***V.P. Aggarwal Versus New Delhi Municipal Council***, ***2023 SCC OnLine Del 7505****,* to submit that even in cases where the contention has been raised as regards Principles of Natural Justice not being followed, such disputed questions of facts cannot be entertained by this Court by way of a writ petition. He submits that the only remedy with the petitioner is to file statutory appeal in terms of the NDMC Act.

12. Learned counsel appearing for respondent/NDMC further submits that huge demand of approximately ₹50,00,000/-, is due and payable by the petitioner towards the property tax.

13. Responding to the aforesaid, learned Senior Counsel appearing for the petitioner submits that it is the case of the petitioner that the petitioner had rather paid the property tax in excess, and that no further amount is due and payable. He further relies upon the judgment in the case of ***Ashok Kamal Capital Builders Versus State & Anr.***, ***2009 SCC OnLine Del 2626***, in order to submit that this Court has taken a very clear position that in cases where Principles of Natural Justice are violated, then in such a case, a writ petition would be maintainable.

14. Having heard learned counsels appearing for the parties, this Court notes the submission made by learned Senior Counsel appearing for the petitioner that no hearing notice has been provided to the petitioner and that the Principles of Natural Justice have not been followed.

15. Considering the aforesaid submission made by learned Senior Counsel for the petitioner, without going into merits of the case, this Court is of the view that the petitioner ought to approach the statutory authority and file a statutory appeal in terms of the NDMC Act, 1994.

16. Further, considering the submissions made before this Court that attachment of the property has been done without an opportunity of hearing to the petitioner, this Court is of the view that ends of justice shall be met if the property of the petitioner is de-sealed for the time being, in order to allow the petitioner to seek remedies, as per law. Accordingly, it is directed that the petitioner, without prejudice to his rights and contentions, shall deposit an amount of ₹10,00,000/- with the respondent- NDMC by tomorrow i.e., 28th March, 2025, by way of a Demand Draft.

17. Upon deposit of the aforesaid amount by the petitioner with the respondent-NDMC, the respondent-NDMC shall proceed to de-seal the property of the petitioner, forthwith.

18. It is further directed that no coercive action shall be taken against the petitioner for a period of two weeks, in order to allow the petitioner to approach the statutory authority for the purpose of filing a statutory appeal.

19. This Court, at this stage, takes note of the submission made by learned counsel appearing for the respondent, that the appeal to be filed by the petitioner would be barred by limitation.

20. It is clarified that this Court has not gone into the issue of limitation, which issue shall be considered by the statutory authority, as and when the appeal is filed by the petitioner, within a period of two weeks, as per the liberty granted by this Court.

21. It is clarified that this Court has not expressed any opinion on the

merits of the case put forward by either of the parties. Rights and contentions of the parties, are left open.

22. Learned Senior Counsel for the petitioner submits that the petitioner has not been served with the requisite documents. Accordingly, petitioner is granted liberty to carry a list of the notices/documents, which are required to be served upon the petitioner tomorrow, at the time of deposit of the Demand Draft with the NDMC.

23. Upon receipt of such letter from the petitioner, the said documents shall be provided by the NDMC, forthwith.

24. With the aforesaid directions, the present petition, along with the pending applications, stands disposed of.

MINI PUSHKARNA, J

MARCH 27, 2025
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