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

\+ W.P.(C) 5384/2024 & CM APPL. 22176/2024

SUNITA GUPTA .....Petitioner

Through: Mr. V. K. Sharma, Advocate

versus

MUNICIPAL CORPORATION OF DELHI .....Respondent

Through: Mr. Abhinav Sharma, Mr. Mahender Shukla, Ms. Priyamvada, Advocates for MCD

**CORAM:**
**HON'BLE MS. JUSTICE MINI PUSHKARNA**

**O R D E R**

% **17.03.2025**

1. The present petition has been filed challenging the demand notice issued by the respondent-Municipal Corporation of Delhi ("MCD") under Section 154 (1) of the Delhi Municipal Corporation Act, 1957, being office order no. Tax/Shah(S) Zone/2023-24/322 dated 11th March, 2024, arising out of office assessment order no. Tax/MCD/Shah(S)/2023-24/2702 dated 19th February, 2024, assessed by the respondent.

2. Thus, it is manifest that by way of the present petition, the petitioner is challenging the assessment of her property for payment of property tax.

3. Section 169 of the Delhi Municipal Corporation Act, 1957, clearly provides for an alternative remedy for filing an appeal before the Municipal Taxation Tribunal.

4. This Court had been entertaining petitions with respect to property tax

matters, since the Municipal Taxation Tribunal was not functional.

5. This Court is informed that the Municipal Taxation Tribunal is now functional.

6. Therefore, liberty is granted to the petitioner to approach the Municipal Taxation Tribunal for the purposes of filing a statutory appeal, in terms of Delhi Municipal Corporation Act, 1957.

7. Considering the fact that in the present writ petition, counter affidavit has also been filed on behalf of the Municipal Corporation of Delhi, liberty is granted to the petitioner, to file the record of this Court in the present case, before the Municipal Taxation Tribunal.

8. This Court notes that *vide* order dated 16th April, 2024, this Court had directed as follows:

> *"xxx xxx xxx*
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> *13. In the meantime, subject to the petitioner depositing a sum of Rs.1,50,000/- with the respondent, no coercive/precipitative steps shall be taken by the respondent qua the property in question, till the next date of hearing.*
> *xxx xxx xxx"*

9. Accordingly, it is directed that the operation of the order dated 16th April, 2024, passed by this Court, shall continue during the pendency of the appeal before the learned Municipal Taxation Tribunal.

10. The factum of deposit of sum of Rs.1,50,000/- by the petitioner with the MCD, shall be factored by the learned Municipal Taxation Tribunal.

11. With the aforesaid directions, the present writ petition, along with the pending application, stands disposed of.

**MINI PUSHKARNA, J**

**MARCH 17, 2025/**ak