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

\+ W.P.(C) 4873/2025 & CM APPLs. 22458/2025 & 22459/2025

SMT. HEMINDER KUMARI .....Petitioner

Through: Mr. Vikram Nandrajog with Mr. Kartik Wadhwa, Advocates.
(M): 7678656066
Email: kartikwadhwa32@gmail.com

versus

NEW DELHI MUNICIPAL COUNCIL .....Respondent

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

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

**O R D E R**

% **17.04.2025**

**CM APPL. 22458/2025 (Application for Exemption)**

1. Exemption allowed, subject to all just exceptions.

2. Application is disposed of.

**W.P.(C) 4873/2025 & CM APPL. 22459/2025 (for interim protection)**

3. The present writ petition has been filed challenging the Demand Notice dated 20th December, 2024, which as per the petition, has never been received by the petitioner. Further, the present petition also challenges the Attachment Notice dated 18th February, 2025, issued by the respondent *qua* the residential property of the petitioner, *bearing no. 164-A, Jor Bagh, New Delhi*.

4. Learned counsel appearing for the petitioner submits that as per the Attachment Notice dated 18th February, 2025, in case, the due amount as demanded by the respondent/New Delhi Municipal Council ("NDMC"), is not paid within 5 days, direction had been issued to vacate the said property.

5. Learned counsel appearing for the petitioner submits that no Demand Notice under Section 100 of the NDMC Act, 1994 has been received by the petitioner. He further draws the attention of this Court to the various documents, attached as *Annexure-P6 (Colly),* to submit that the petitioner has been paying the property tax regularly. He submits that the petitioner has been making representation to the respondent/NDMC, for grant of hearing and also indicate the basis of the arrears, which have been demanded by the NDMC towards the property tax. Thus, he submits that no opportunity of hearing has been granted to the petitioner despite various requests.

6. Per contra, learned counsel appearing for the respondent/NDMC submits that an Assessment Order dated 16th January, 2017, has been passed in the present case. He submits that two notices, *viz.* 29th January, 2007 and 27th August, 2008, were issued under Section 72 of the NDMC Act, 1994, which duly stands served. He, however, submits that the first notice dated 29th January, 2007, was served on the previous owner, as the petitioner herein stepped in as the owner of the property in question only subsequently, *vide* Sale Deed dated 21st May, 2007.

7. Learned counsel for respondent/NDMC further submits that hearing was granted to the petitioner on 02nd February, 2012, and 13th October, 2014. Consequently, since no objections were filed on behalf of the petitioner, the Assessment Order dated 16th January, 2017, came to be passed by the NDMC.

8. He further submits that as of today, there are arrears of ₹ 1,67,34,033/-, which are payable by the petitioner towards the property tax.

9. He further draws the attention of this Court to the copy of the Bill dated 02nd June, 2024, attached as *Annexure-P7* to the present writ petition, to submit that as per the said document, the current demand payable for the year 2024-2025, is ₹11,25,000/-. However, against the said demand, the petitioner has paid only an amount of ₹4,77,110/-, as per the receipt, which has been filed on record as *Annexure-P6 (Colly).* Thus, he submits that the petitioner owes huge arrears towards property tax, as aforesaid.

10. Responding to the same, learned counsel appearing for the petitioner submits, that the hearing as granted to the Assessee on 02nd February, 2012 and 13th October, 2014, were not attended by the petitioner. He submits that the deposit of property tax, was earlier being handled by the husband of the petitioner, who has since expired. Thus, he submits that the petitioner intends to pay the property tax. However, the petitioner is not aware of any basis as regards the demands, which are raised by the respondent/NDMC. He, thus, submits that the petitioner shall be satisfied at this stage, if the petitioner is granted a proper hearing by the respondent/NDMC.

11. Considering the submissions made before this Court, it is directed that the petitioner shall deposit an amount of ₹ 60,00,000/- within a period of six weeks towards the part arrears of the property tax, as demanded by the respondent/NDMC.

12. Upon the deposit of the aforesaid amount of ₹ 60,00,000/- within a period of six weeks, the respondent/NDMC shall grant hearing to the petitioner and decide the representation of the petitioner. The petitioner shall

be granted personal hearing, in this regard.

13. Further, the petitioner is also at liberty to file any documents as may be required by the respondent NDMC, at the time of hearing.

14. It is directed that till the representation of the petitioner is not decided after being granted the due hearing, no coercive steps shall be taken by the respondent NDMC. However, the direction in favour of the petitioner, is subject to payment of the aforesaid amount, within a period of six weeks.

15. In the first instance, the protection granted today shall operate only for a period of six weeks. In case, the petitioner does not deposit the requisite amount within a period of six weeks, as granted by this Court, the protection granted by today's order shall automatically lapse.

16. In case, the petitioner deposits the aforesaid amount within a period of six weeks, the protection granted by today's order, shall inure to the benefit of the petitioner during the pendency of the representation before the NDMC.

17. The respondent/NDMC is directed to decide the representation of the petitioner expeditiously.

18. Accordingly, it is directed that the petitioner/her Authorized Representative shall appear before the concerned officer, Deputy Director (Property Tax), Property Tax Department, at *Palika Kendra, Sansad Marg, New Delhi-110001* on 03rd June, 2025 at 11:00 AM.

19. This Court notes the submission of learned counsel appearing for the petitioner that copy of the Assessment Order dated 16th January, 2017 may be provided to the petitioner.

20. The needful be done by learned counsel appearing for the respondent, during the course of the day.

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

**MINI PUSHKARNA, J**

**APRIL 17, 2025**
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