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

\+ W.P.(C) 7216/2020 & CM APPL. 24379/2020, 25383/2020

M/S V.P. REALTORS PVT. LTD. .....Petitioner

Through: Mr. Vidit Gupta and Mr. Trivesh Sharma, Advocates.

versus

EAST DELHI MUNICIPAL CORPORATION .....Respondent

Through: Ms. Aakanksha Kaul, Mr. Aman Sahani, Ms. Rhea Borkotoky and Ms. Ashima Chopra, Advocates for MCD.

CORAM:
HON'BLE MS. JUSTICE JYOTI SINGH

O R D E R

% **03.03.2025**

1. This writ petition is preferred on behalf of the Petitioner questioning the application of user and occupancy multiplicative factor of '4' and '2' for the purpose of assessing property tax in respect of property bearing No. B-17, Jhilmil Industrial Area, Shahdara, Delhi under Section 116-E of Delhi Municipal Corporation (Amendment) Act, 2003 ('2003 Act') under Unit Area Method.

2. This writ petition was filed in the year 2020 when the Municipal Taxation Tribunal ('MTT') was not functional. On 25.07.2023, counsel for the Petitioner had categorically stated that Assessment Order dated 29.07.2020 could not be challenged by way of statutory appeal as MTT was not functional and time was sought by counsel for MCD to apprise the Court on the status of MTT.

3. Learned counsels for the parties are *ad idem* that MTT is now fully

functional. In this light, counsel for Petitioner, on instructions, seeks to withdraw this writ petition to challenge the Assessment Order dated 29.07.2020 and consequent demand before MTT in accordance with law.

4. Ms. Kaul, appearing for MCD has no objection to this course of action but only submits that question of limitation be left open to be decided by the Tribunal.

5. Writ petition is disposed of as withdrawn with liberty to the Petitioner to assail the impugned Assessment Order dated 29.07.2020 and consequential demand before MTT. All rights and contentions of the parties are left open and they are permitted to raise the same before MTT.

6. It is made clear that this Court has not expressed any opinion on the merits of the case. Insofar as the issue of limitation and the delay in filing the appeal is concerned, the same is left open to be decided by MTT, however, while taking a decision MTT will consider that this writ petition was filed *bonafidely* in the year 2020 when MTT was not functional and has been pending in this Court, for which Petitioner alone cannot be blamed.

7. Pending applications stand disposed of.

JYOTI SINGH, J

MARCH 03, 2025/shivam