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

\+ W.P.(C) 6442/2025 & CM APPL. 29363/2025

SH HEMANT CHAUDHRI .....Petitioner

Through: Mr. Ranjan Vyas, Advocate with petitioner in person.

versus

MUNICIPAL CORPORATION OF DELHI .....Respondent

Through: Mr. Tushar Sannu, SC for MCD with Ms. Paruni Sharma, Advocate and Mr. Hitendra Azi, Asstt. Zonal Inspector, MCD M:7838992954

CORAM:
HON'BLE MS. JUSTICE MINI PUSHKARNA

ORDER

% **15.05.2025**

1. The present writ petition has been filed seeking directions to the respondent to decide the representation of the petitioner dated 27th March, 2025.

2. The petitioner, who appears in person, is an advocate by profession and has filed the present writ petition so that the respondent decides his representation dated 27th March, 2025, seeking refund of the property tax paid by the petitioner, wherein, the petitioner's Basement Office was treated as commercial activity and thereby Use Factor 4 and 2, was applied for payment of the Property Tax.

3. The petitioner, who appears in person, submits that he is the owner and is in possession of *C-563, Lower Ground Floor, Defence Colony, New Delhi-110024,* which is being used by him as his office as an advocate.

4. It is submitted that in the year 2019, the respondent assessed the property tax on the said premises by applying the Use Factor of 4 and 2, which is applied for commercial properties, treating the premises as being used for commercial use. The petitioner paid the amount of Rs.1,60,425/- *vide* receipt dated 18th February, 2019.

5. It is submitted that the issue whether running an advocate's office amounts to commercial use, has already been answered by this Court. Thus, it is submitted that the property tax being paid by the petitioner by applying Use Factor 1 come to only is Rs.l2,600/-, which was paid by the petitioner on 30th May, 2018 for the year 2018-19. However, since the petitioner's property has wrongly been assessed for commercial purposes, the petitioner has paid the property tax by applying Use Factor 4, for the years 2019-20 till 2022-2023. It is submitted that the petitioner has paid an excess amount of Rs.3,69,625/-.

6. Thus, the present writ petition has been filed with a prayer that the representation filed by the petitioner be decided by way of a Speaking Order.

7. Learned counsel appearing for the respondent, on advance notice, submits that though he has no objection to the prayer made in the petition for deciding the representation of the petitioner, however, he disputes the submissions made by the petitioner in the present writ petition.

8. Accordingly, it is directed that the representation of the petitioner dated 27th March, 2025, shall be considered expeditiously by the respondent.

9. At the time of considering the representation of the petitioner, Municipal Corporation of Delhi ("MCD") shall also call the petitioner for a personal hearing.

10. Upon granting personal hearing to the petitioner, and considering any documents that may be filed by the petitioner at the time of hearing, a Speaking Order shall be passed by the respondent.

11. Let the aforesaid exercise be completed by the respondent within a period of eight weeks from today. Copy of the Speaking Order shall be duly supplied to the petitioner herein.

12. In case, the MCD is required to revise the property tax after hearing the petitioner, fresh Assessment Order shall be issued by the respondent/MCD.

13. In case, the petitioner is aggrieved by any order that may be passed by the respondent, the petitioner is at liberty to seek his remedy, in accordance with law.

14. With the aforesaid directions, the present writ petition, alongwith the pending application, stands disposed of.

MINI PUSHKARNA, J

MAY 15, 2025/akr