$~28

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

\+ W.P.(C) 12302/2022 and CM APPL. 36905/2022

DR. HEMLATA SEHGAL .....Petitioner

Through: Mr. Sudeep Sudan, Advocate.

versus

MUNICIPAL CORPORATION OF DELHI, THROUGH ITS COMMISSIONER .....Respondent

Through: Mr. Siddhant Nath, Standing Counsel with Ms. Bhawibhya Makhija and Mr. Amaan Khan, Advocates.

CORAM:
HON'BLE MS. JUSTICE JYOTI SINGH

<u>O R D E R</u>

% **21.01.2025**

1. This writ petition was preferred by the Petitioner aggrieved by Suo-Moto Assessment Order dated 28.12.2021 issued by the Respondent under Section 123(d) of the Delhi Municipal Corporation Act, 1957 ('DMC Act') and the consequential Demand Notice dated 22.02.2022.

2. Indisputably, against the Suo-Moto Assessment Order and the Demand Notice, Petitioner filed an appeal under Section 169(1) of DMC Act, being Appeal No. 12/2022 on 06.05.2022 before the Appellate Municipal Taxation Tribunal which is pending. However, post-filing of the appeal, the Tribunal was non-functional and Petitioner approached this Court.

3. Mr. Siddhant Nath, learned Standing Counsel appearing for MCD submits that the Tribunal is now functional and by order dated 07.01.2025

next date of hearing has been fixed as 24.01.2025 in the appeal filed by the Petitioner and therefore, the writ petition deserves to be dismissed on this ground.

4. Considering that the Appellate Municipal Taxation Tribunal is now functional and appeal filed by the Petitioner is fixed for consideration by the Tribunal for 24.01.2025 as per order dated 07.01.2025, it is appropriate that the Petitioner pursues the appellate remedy before the Tribunal.

5. Accordingly, this writ petition is disposed of permitting the Petitioner to prosecute the appeal. It is made clear that this Court has not expressed any opinion on the merits of the case.

6. Pending application stands disposed of.

JYOTI SINGH, J

JANUARY 21, 2025/*jg/shivam*