$~17

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

\+ W.P.(C) 12074/2021 and CM APPL. 37720/2021

STANDING CONFERENCE OF PUBLIC ENTERPRISES, SCOPE .....Petitioner

Through: Mr. K.K. Rai, Senior Advocate with Mr. Tarkeshwar Nath, Mr. Anshul Rai, Ms. Medha Tandon, Ms. Sreoshi Chatterjee, Mr. Anant Dev and Mr. Harshit Singh, Advocates.

versus

EAST DELHI MUNICIPAL CORPORATION .....Respondent

Through: Ms. Sakshi Popli, Standing Counsel for Respondent/MCD.

CORAM:
HON'BLE MS. JUSTICE JYOTI SINGH

ORDER

% **24.01.2025**

1. This writ petition is preferred on behalf of the Petitioner under Article 226 of the Constitution of India seeking the following reliefs:

> *"A. Quash and set aside the Assessment order dated 07.10.2021 and all subsequent actions including that Show Cause Notice dated 18.10.2021 passed by Addl. Commr./Assessor &Collector.*
>
> *B. Declare use factor of the petitioner as illegal and contrary to the respondents' own schedule of taxes.*
>
> *C. Declare the action of the respondent considering the SCOPE Minar Complex under category "A" for the purpose of assessment of the property tax with UAV @ Rs.630 per sq.mtr. is illegal and not applicable.*
>
> *D. Declare occupancy factor as applied in the present case @ 2 is illegal and not applicable in the present case."*

2. At the time when the writ petition was filed, the Municipal Taxation Tribunal ('Tribunal') was non-functional and thus the writ petition was entertained. An interim order was passed by the Court on 26.10.2021, which reads as follows:

> *"4. In the meantime, subject to petitioner paying the property tax by applying the use factor '4' and Category "D" and depositing 25% of the demanded amount within eight weeks, no coercive action shall be taken*

> *against the petitioner till the next date of hearing or till the time the appeal of the petitioner is listed before the Tax Tribunal whichever is earlier. It is clarified that this would be without prejudice to the rights and contentions of the parties."*

3. Court is apprised by learned counsel for MCD that the Tribunal is now functional and matters are being listed on short dates.

4. Mr. K.K. Rai, learned Senior Counsel for the Petitioner submits that insofar as Assessment Year 2017-18 is concerned, appeal is pending before the Tribunal but insofar as Assessment Year 2018-19 is concerned, for which the present writ petition was filed, no appeal was filed as the Tribunal was non-functional. In light of this, it is prayed that direction be issued to the Tribunal to consider the pending appeal and liberty be granted to file the appeal with respect to Assessment Year 2018-19, to which counsel for MCD has no objection.

5. Accordingly, this writ petition is disposed of with liberty to the Petitioner to file an appeal before the Tribunal against the Assessment Year 2018-19. In case, the Petitioner approaches the Tribunal within four weeks from today, interim order dated 26.10.2021 shall continue to operate till the appeal is taken up for hearing by the Tribunal. In light of the interim order, the Tribunal will make every effort to hear the appeal as expeditiously as possible, as and when filed.

6. It is made clear that this Court has not expressed any opinion on merits of the case.

7. Pending application stands disposed of.

JYOTI SINGH, J

JANUARY 24, 2025
B.S. Rohella/shivam