



2026:DHC:1216-DB



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

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Judgment reserved on: 09.01.2026

Judgment pronounced on: 13.02.2026

Judgment uploaded on: 13.02.2026

+ W.P.(C) 5995/2025

LALIT MOHAN KAPUR & ORS.Petitioners

Through: Mr. M.A. Niyazi, Ms. Anamika Ghai Niyazi, Ms. Nehmat Sethi, Ms. Kirti Bhardwaj and Mr. Adnan Naqash, Advs.

versus

NEW DELHI MUNICIPAL COUNCIL & ANR.

.....Respondents

Through: Mr. Yogendra Handoo, ASC, Mr. Sanjay Sharma, ASC, Mr. Ravi Krishan Chandna, ASC, Mr. Ashwin Kataria, ASC with Mr. Suraj Gupta, Mr. Udbhav K. Garg, Mr. Siddhant Choudhary, Advs. for R-1/NDMC.

Mr. Akhileshwar Jha, SPC with Ms. Shreya Jha, Ms. Supriya, Mr. Varun Verma, Advs. for R-2/UOI.

+ W.P.(C) 13622/2025

SAROJ TANDON SHOP 49 APetitioner

Through: Mr. M.A. Niyazi, Ms. Anamika Ghai Niyazi, Ms. Nehmat Sethi, Ms. Kirti Bhardwaj and Mr. Adnan Naqash, Advs.

versus

NEW DELHI MUNICIPAL COUNCILRespondent

Through: Ms. Pragya Priya, SPC with Mr. Nilanjan Chatterjee, Ms. Shruti, Mr Divyodit, Advs.

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Signed By: JAI NARAYAN

Signing Date: 13.02.2026 W.P.(C)5995/2025 & connected matters
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2026:DHC:1216-DB



+ W.P.(C) 13654/2025
SAROJ TANDON FLAT NO 35Petitioner
Through: Mr. M.A. Niyazi, Ms. Anamika
Ghai Niyazi, Ms. Nehmat Sethi,
Ms. Kirti Bhardwaj and Mr.
Adnan Naqash, Adv.

versus

NEW DELHI MUNICIPAL COUNCILRespondent
Through: Mr. Yogendra Handoo, ASC,
Mr. Sanjay Sharma, ASC, Mr.
Ravi Krishan Chandna, ASC,
Mr. Ashwin Kataria, ASC with
Mr. Suraj Gupta, Mr. Udbhav
K. Garg, Mr. Siddhant
Choudhary, Adv. for R-
1/NDMC.

+ W.P.(C) 13655/2025
SAROJ TANDON SHOP 35 A ANDBPetitioner
Through: Mr. M.A. Niyazi, Ms. Anamika
Ghai Niyazi, Ms. Nehmat Sethi,
Ms. Kirti Bhardwaj and Mr.
Adnan Naqash, Adv.

versus

NEW DELHI MUNICIPAL COUNCILRespondent
Through: Mr. Yogendra Handoo, ASC,
Mr. Sanjay Sharma, ASC, Mr.
Ravi Krishan Chandna, ASC,
Mr. Ashwin Kataria, ASC with
Mr. Suraj Gupta, Mr. Udbhav
K. Garg, Mr. Siddhant
Choudhary, Adv. for R-
1/NDMC.

+ W.P.(C) 16720/2025
MAJOR S P MARWAH RETDPetitioner
Through: Mr. M.A. Niyazi, Ms. Anamika
Ghai Niyazi, Ms. Nehmat Sethi,
Ms. Kirti Bhardwaj and Mr.
Adnan Naqash, Adv.

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W.P.(C)5995/2025 & connected matters

Page 2 of 9



2026:DHC:1216-DB



versus

NEW DELHI MUNICIPAL COUNCILRespondent

Through: Mr. Yogendra Handoo, ASC,
Mr. Sanjay Sharma, ASC, Mr.
Ravi Krishan Chandna, ASC,
Mr. Ashwin Kataria, ASC with
Mr. Suraj Gupta, Mr. Udbhav
K. Garg, Mr. Siddhant
Choudhary, Advs. for R-
1/NDMC.

+ W.P.(C) 6428/2025

MAJOR S P MARWAH AND ORSPetitioners

Through: Mr. M.A. Niyazi, Ms. Anamika
Ghai Niyazi, Ms. Nehmat Sethi,
Ms. Kirti Bhardwaj and Mr.
Adnan Naqash, Advs.

versus

NEW DELHI MUNICIPAL COUNCIL AND ANR

.....Respondents

Through: Mr. Piyush Beriwal, Ms.
Ruchita Srivastava, Ms. Neha,
Mr Dev Aaseri, Advs. for R-
2/UOI.

+ W.P.(C) 6954/2025

GURVINDER SALUJA AND ANRPetitioners

Through: Mr. M.A. Niyazi, Ms. Anamika
Ghai Niyazi, Ms. Nehmat Sethi,
Ms. Kirti Bhardwaj and Mr.
Adnan Naqash, Advs.

versus

NEW DELHI MUNICIPAL COUNCIL AND ANR

.....Respondents

Through: Mr. Piyush Beriwal and Ms.
Ruchita Srivastava, Advs. for
R-2.

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W.P.(C)5995/2025 & connected matters

Page 3 of 9



2026:DHC:1216-DB



+ W.P.(C) 7674/2025
MRS GAYATRI VACHANIPetitioner
Through: Mr. M.A. Niyazi, Ms. Anamika
Ghai Niyazi, Ms. Nehmat Sethi,
Ms. Kirti Bhardwaj and Mr.
Adnan Naqash, Advs.

versus

NEW DELHI MUNICIPAL COUNCIL & ANR.

.....Respondents

Through: Mr. Yogendra Handoo, ASC,
Mr. Sanjay Sharma, ASC, Mr.
Ravi Krishan Chandna, ASC,
Mr. Ashwin Kataria, ASC with
Mr. Suraj Gupta, Mr. Udbhav
K. Garg, Mr. Siddhant
Choudhary, Advs. for R-
1/NDMC.

+ W.P.(C) 7839/2025
POONAM BAHLPetitioner
Through: Mr. M.A. Niyazi, Ms. Anamika
Ghai Niyazi, Ms. Nehmat Sethi,
Ms. Kirti Bhardwaj and Mr.
Adnan Naqash, Advs.

versus

NEW DELHI MUNICIPAL COUNCIL

.....Respondent

Through: Mr. Yogendra Handoo, ASC,
Mr. Sanjay Sharma, ASC, Mr.
Ravi Krishan Chandna, ASC,
Mr. Ashwin Kataria, ASC with
Mr. Suraj Gupta, Mr. Udbhav
K. Garg, Mr. Siddhant
Choudhary, Advs. for R-
1/NDMC.
Mr. Niraj Kumar, Sr. Central
Govt. Counsel With Mr.
Chaitanya Kumar, Advs. for R-
2.

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W.P.(C)5995/2025 & connected matters

Page 4 of 9



2026:DHC:1216-DB



+ W.P.(C) 8218/2025
SETH PROPERTIES

.....Petitioner

Through: Mr. M.A. Niyazi, Ms. Anamika
Ghai Niyazi, Ms. Nehmat Sethi,
Ms. Kirti Bhardwaj and Mr.
Adnan Naqash, Advs.

versus

NEW DELHI MUNICIPAL COUNCIL & ANR.

.....Respondents

Through: Mr. Yogendra Handoo, ASC,
Mr. Sanjay Sharma, ASC, Mr.
Ravi Krishan Chandna, ASC,
Mr. Ashwin Kataria, ASC with
Mr. Suraj Gupta, Mr. Udbhav
K. Garg, Mr. Siddhant
Choudhary, Advs. for R-
1/NDMC.

Ms. Neha Rastogi, SPC for R-
2/UOI.

CORAM:

HON'BLE MR. JUSTICE ANIL KSHETARPAL

**HON'BLE MR. JUSTICE HARISH VAIDYANATHAN
SHANKAR**

J U D G M E N T

ANIL KSHETARPAL, J.:

REVIEW PET. 15/2026 in W.P.(C) 5995/2025

REVIEW PET. 19/2026 in W.P.(C) 13622/2025

REVIEW PET. 18/2026 in W.P.(C) 13654/2025

REVIEW PET. 11/2026 in W.P.(C) 13655/2025

REVIEW PET. 20/2026 in W.P.(C) 16720/2025

REVIEW PET. 13/2026 in W.P.(C) 6428/2025

REVIEW PET. 12/2026 in W.P.(C) 6954/2025

REVIEW PET. 14/2026 in W.P.(C) 7674/2025

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W.P.(C)5995/2025 & connected matters

Page 5 of 9



2026:DHC:1216-DB

**REVIEW PET. 17/2026 in W.P.(C) 7839/2025****REVIEW PET. 16/2026 in W.P.(C) 8218/2025**

1. Through the present Review Petitions, the Review Petitioners seek to review the order dated 04.12.2025 [hereinafter referred to as 'Impugned Order'] passed by this Court, whereby the batch of Writ Petitions filed by the Review Petitioners was dismissed.

2. The background facts, as noticed in the Impugned Order, may be briefly recapitulated. The Writ Petitions were filed challenging a Public Notice issued by the New Delhi Municipal Council [hereinafter referred to as 'NDMC'] inviting objections to the Assessment List for the year 2025-2026. The principal grievance of the Petitioners was directed against Note-2 appended to the Objection Form, which referred to the judgment of the Hon'ble Supreme Court in *NDMC & Ors. v. Association of Concerned Citizens of New Delhi & Ors.*¹, and indicated that assessments already accepted under the NDMC (Determination of Annual Rent) Bye-Laws, 2009 would not be reopened.

3. The Petitioners contended that the adoption of the Unit Area Method ['UAM'] for assessment was impermissible in view of the aforesaid judgment of the Supreme Court, and that Note-2 was contrary to the law declared therein. During the hearing of the Writ Petitions, learned counsel appearing for NDMC, on instructions, made a categorical statement that Note-2 stood withdrawn.

¹ (2019) 15 SCC 303



2026:DHC:1216-DB



4. In view of the said statement, this Court, while disposing of the Writ Petitions, held that once the impugned Note-2 had been withdrawn, no cause for interference survived. This Court further declined to issue any pre-emptory writ on the basis of an apprehension that NDMC may, in future, adopt an impermissible method of assessment. It was also observed that, insofar as individual assessment orders were concerned, the Petitioners had statutory remedies available under the New Delhi Municipal Council Act, 1994 [hereinafter referred to as 'NDMC Act'], including the appellate remedy under Section 115 thereof.

5. In substance, the Review Petitioners are making an attempt to stall the assessment of property tax. At this stage, it is relevant to note that only a Public Notice inviting objections had been issued. No general reassessment pursuant to the impugned Note-2 survives, inasmuch as the Note itself stands withdrawn.

6. Learned counsel appearing for the Review Petitioners submits that the Impugned Order is liable to be reviewed on the ground that this Court did not take into consideration Relief (c) sought in the Writ Petitions, as well as sub-section (2) of Section 72 of the NDMC Act.

7. The said submission is misconceived. This Court, while passing the Impugned Order, consciously confined itself to the stage at which the proceedings stood, namely, issuance of a notice inviting objections. This Court found that, at such a stage, no interference under Article 226 of the Constitution of India was warranted,



2026:DHC:1216-DB



particularly when the specific provision under challenge (Note-2) had already been withdrawn.

8. Relief (c), as sought in the Writ Petitions, prayed for directions to the Respondents to issue fresh notices under Section 77 of the NDMC Act and thereafter proceed under Section 72 thereof strictly in accordance with law. It is well settled that a writ court does not issue directions to statutory authorities to follow the law, unless a concrete violation is demonstrated. At the stage of issuance of a public notice inviting objections, such directions would be clearly premature.

9. Similarly, the submission based on Section 72 of the NDMC Act is a matter which is required to be examined by the Respondent/NDMC while proceeding with the assessment of property tax. Section 72 deals with amendment of the assessment list and issuance of notice inviting objections. If, in a given case, there is any infringement of Section 72, it would be open to the Review Petitioners to raise such grievance before the Chairperson of the Committee constituted for this purpose, or before the appropriate statutory forum, in accordance with law.

10. It is trite law that the power of review is not an appellate power. A review cannot be used as a forum to re-argue the case, nor can it be invoked merely because another view is possible. No error apparent on the face of the record, no discovery of new and important material, and no other ground permissible in law has been made out to warrant recall or review of the Impugned Order.



2026:DHC:1216-DB



11. Keeping in view the aforesaid position, no ground for review of the Impugned Order is made out. This Court, by the Impugned Order, merely relegated the Review Petitioners to their appropriate statutory remedies, considering the fact that only a notice inviting objections had been issued. Though, in certain cases, assessment orders may have been passed, the remedy of the aggrieved parties lies in making representations, or availing appellate or revisional remedies before the competent authorities, as provided under the NDMC Act.

12. The Review Petitions are, accordingly, dismissed.

ANIL KSHETARPAL, J.

HARISH VAIDYANATHAN SHANKAR, J.

FEBRUARY 13, 2026

jai/pal