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

+ **W.P.(C) 14114/2021 & CM APPL. 44544/2021 (for interim relief)**

FENA PRIVATE LIMITEDPetitioner
Through: Mr. Ghanshyam Sharma,
Advocate.

versus

SOUTH DELHI MUNICIPAL CORPORATIONRespondent
Through: Mr. Tushar Sannu, SC, MCD with
Mr. Mukund Gupta and Mr.
Utkarsh Singh, Advocates.

CORAM:
HON'BLE MR. JUSTICE PRATEEK JALAN

ORDER
05.05.2025

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1. The petitioner has filed this writ petition under Article 226 of the Constitution, against demand notices dated 16.02.2021 and 17.11.2021, and an assessment order dated 10.09.2021 issued by the respondent – South Delhi Municipal Corporation [“Corporation”].
2. It is undisputed that the issue is susceptible to appeal before the Municipal Taxation Tribunal [“Tribunal”]. In fact, by an order dated 14.09.2023, Mr. Tushar Sannu, learned Standing Counsel for the Corporation, was requested to take instructions as to whether the Tribunal is functional. I am informed that the Tribunal is functional.



3. The writ petition is, therefore, disposed of, permitting the petitioner to approach the Tribunal. If the appeal is filed within a period of four weeks from today, it will not be dismissed on the ground of limitation.
4. The interim order passed on 10.12.2021 will continue for a period of eight weeks from today, subject to further orders of the Tribunal.
5. All rights and contentions of the parties remain reserved.
6. Pending application also stands disposed of.

PRATEEK JALAN, J

MAY 5, 2025

UK/SD/