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

\+ W.P.(C) 8598/2025 & CM APPL. 37076/2025, CM APPL. 37077/2025

DTEA SR SEC SCHOOL PUSA ROAD .....Petitioner

Through: Mr. Ajjay Aroraa, Sr. Adv. with Mr. Kartikeye Dang, Mr. Manojiraj Singh, Mr. Nitish Dubey, Advocates (M:9999961466)

versus

MUNICIPAL CORPORATION DELHI .....Respondent

Through: Ms. Sunieta Ojha, SC-MCD with Ms. Vasudha Priyansha, Advocates (M:7082989479)

**CORAM:**
**HON'BLE MS. JUSTICE MINI PUSHKARNA**

**O R D E R**

% **03.07.2025**

1. Learned Senior Counsel for the petitioner submits that the petitioner school, i.e., DTEA Sr. Secondary School, located at *Pusa Road, Old Rajinder Nagar, New Delhi, Delhi-110005,* was sealed on 24th June, 2025.

2. He submits that when the matter was taken up for hearing on 30th June, 2025, before the Vacation Bench, learned counsel for the respondent-Municipal Corporation of Delhi ("MCD") had submitted that it shall be ensured that no class room including Science Lab and the area where there is a provision for drinking water, is prohibited from access.

3. Learned Senior Counsel for the petitioner submits that though the

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school has opened, however, the petitioner is not able to access its records, as the Principal Room, Office Room and even the Staff Room stands sealed.

4. He submits that the petitioner school is a Government aided school, wherein, the school receives aid to the tune of 95%. It is submitted that the petitioner school is a Tamil Linguistic Minority School and a charitable institute.

5. Learned Senior Counsel for the petitioner has further handed over a copy of the circular dated 20th May, 2025 issued by the Assessment and Collection Department, Headquarters, Municipal Corporation of Delhi, by which a 'One-Time Property Tax Amnesty Scheme 2025-2026' has been floated. He relies upon the said Scheme to submit that the said Scheme has come into force w.e.f. 01st June, 2025 and remains valid till 30th September, 2025.

6. He further submits that the petitioner had earlier given various representations to the respondent-MCD that it be exempted from payment of property tax, as it is a charitable institute and receives government aid. He submits that said representations of the petitioner are yet to be decided by the respondent-MCD.

7. It is further submitted that in view of the fact that the Office Room and Principal Room of the petitioner school stands sealed, the petitioner is unable to access the documents, in order to take decision as to whether the petitioner will go ahead for depositing the property tax under the 'One-Time Property Tax Amnesty Scheme 2025-2026', as floated by the respondent-MCD or the petitioner shall press its plea for exemption from payment of property tax.

8. He, thus, submits that since the petitioner is a Government aided

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school, it may be allowed to function properly and the sealed portions of the premises of the school, be de-sealed for the time being.

9. He further submits that without prejudice to the rights and contentions of the petitioner, in order to show *bonafide*, the petitioner is ready to deposit the demand for property tax for the current year, which is to the tune of Rs. 3.5 lacs.

10. *Per contra*, learned counsel appearing for the respondent-MCD vehemently opposes the submissions made by the learned Senior Counsel for the petitioner. She submits that various notices have been issued to the petitioner since long back with regard to the payment of property tax. She further submits that merely because the petitioner school gets grant from the Government, is no ground for exemption from payment of property tax.

11. She submits that since the petitioner school is a Government aided school, the 'use factor' for payment of property tax shall be 'one' with respect to the school in question and accordingly the total demand payable by the petitioner towards property tax is Rs. 95 Lacs as on date, out of which, Rs. 41.27 Lac is the principal amount.

12. Learned counsel appearing for the respondent further submits that the representation of the petitioner, seeking exemption from payment of property tax, already stands decided by the respondent-MCD.

13. She further submits that in case the petitioner is depositing a portion of the dues payable by the petitioner towards property tax, the amount should be enhanced from Rs. 3.5 lacs.

14. Considering the submissions made before this Court, it is directed that the petitioner shall deposit a sum of Rs. 5 lacs towards the dues payable against property tax, within a period of 10 days from today.

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15. Upon the petitioner depositing the sum of Rs. 5 lacs within a period of 10 days, the respondent-MCD shall de-seal the Principal Room, Office Room, Staff Room and basement premises of the petitioner school.

16. This Court notes that the aforesaid amount shall be deposited by the petitioner without prejudice to its rights and contentions.

17. Considering the various submissions made before this Court, it is directed that the petitioner shall make a representation before the respondent MCD expeditiously, as regards either making payment under the 'One-Time Property Tax Amnesty Scheme 2025-2026' or with regard to its plea for exemption from payment of property tax.

18. The aforesaid representation shall be made by the petitioner within a period of four weeks from today.

19. Upon such representation being made by the petitioner, the respondent-MCD shall give hearing to the authorized representatives of the petitioner. After granting due hearing to the petitioner, a speaking order shall be passed by the respondent-MCD with respect to the pleas made by the petitioner.

20. In case, the petitioner is agreeable to make payment towards property tax under the 'One-Time Property Tax Amnesty Scheme 2025-2026', the requisite amount payable by the petitioner to the MCD under the said Scheme, shall be duly intimated by the MCD to the petitioner.

21. However, in case the petitioner still presses its plea with regard to exemption from payment of property tax, in case the petitioner is aggrieved by any order passed by the respondent-MCD, the petitioner shall be at liberty to seek its remedies, in accordance with law.

22. Noting the aforesaid, no further orders are required to be passed in the

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present writ petition.

23. Accordingly, the present writ petition, along with the pending applications, stands disposed of.

**MINI PUSHKARNA, J**

**JULY 3, 2025**

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