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

+ W.P.(C) 15148/2021 and CM APPL. 47733/2021

**DELHI COOPERATIVE HOUSING FINANCE CORPORATION
LTD**Petitioner

Through: Ms. Shobhana Takiar, Mr. Prateek
Dhir, Mr. Shivam Takiar and Mr. Kuljeet Singh,
Advocates.

versus

SOUTH DELHI MUNICIPAL CORPORATIONRespondent

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

**CORAM:
HON'BLE MS. JUSTICE JYOTI SINGH**

ORDER
24.02.2025

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1. This writ petition is preferred on behalf of the Petitioner under Article 226 of the Constitution of India challenging the Assessment Order dated 08.11.2021 and consequent demand letter dated 11.11.2021 issued by MCD, on multiple grounds.
2. Mr. Siddhant Nath, learned Standing Counsel for MCD takes an objection to the maintainability of this writ petition on the ground that the Municipal Taxation Tribunal (MTT) is now functional and therefore, the Petitioner must approach the appropriate forum.
3. Ms. Shobhana Takiar, learned counsel for the Petitioner submits that the writ petition was filed at a time when the MTT was not functional and there was no other remedy available with the Petitioner. However, she



candidly seeks to withdraw the writ petition now that the MTT is fully functional but urges the Court to condone the delay in filing the appeal before the MTT as Petitioner had *bona fide* filed the present petition when MTT was not functioning.

4. Writ petition is disposed as withdrawn with liberty to the Petitioner to approach the Municipal Taxation Tribunal to challenge the impugned assessment order and demand letter. Petitioner had filed the present writ petition when admittedly MTT was not functioning and therefore, if the appeal is filed by the Petitioner within six weeks from today, the Tribunal will consider the circumstance under which the present writ petition was filed *bona fide* in this Court and its pendency, while considering delay in filing the appeal. It is made clear that this Court has not expressed any opinion on the merits of the case.

5. Pending application also stands disposed of.

JYOTI SINGH, J

FEBRUARY 24, 2025/Shivam