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

\+ W.P.(C) 13641/2023 and CM APPL. 53874/2023

BHAVNESH KUMAR .....Petitioner

Through: Ms. Seema Singh, Advocate.

versus

MUNICIPAL CORPORATION OF DELHI .....Respondent

Through: Ms. Shilpa Ohri, ASC for Respondent/MCD.

CORAM:
HON'BLE MS. JUSTICE JYOTI SINGH

<u>O R D E R</u>

% **23.01.2025**

1. This writ petition is preferred on behalf of the Petitioner under Article 226 of the Constitution of India laying a challenge to the Assessment Order dated 24.07.2023 and the consequential demand notice dated 25.09.2023.

2. The impugned order is passed under Section 123-D of the Delhi Municipal Corporation (Amendment) Act, 2003. The remedy of the Petitioner lies in filing an appeal under Section 169 before the Municipal Taxation Tribunal, which is now functional and therefore, there is no reason to keep the writ petition pending in this Court

3. Writ petition is, accordingly, disposed of with liberty to the Petitioner to approach the Municipal Taxation Tribunal in accordance with law.

4. Pending application also stands disposed of.

JYOTI SINGH, J

JANUARY 23, 2025
B.S. Rohella