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

\+ W.P.(C) 14446/2023

MS AJEET COUR & ANR. .....Petitioners

Through: Mr. Sanjeev Anand, Senior Advocate with Mr. Sameer Sood, Advocate.

versus

NEW DELHI MUNICIPAL COUNCIL THROUGH ITS DIRECTOR TAX & ORS. .....Respondents

Through: Mr. Vipul Ganda, ASC with Ms. Nirti Dua, Mr. Sugyan K. Singh, Advocates with Mr. Manoj Kumar, Tax Inspector and Mr. Sandeep Kumar, Palika Sahayak, NDMC.

CORAM:
HON'BLE MS. JUSTICE JYOTI SINGH

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

% **10.03.2025**

1. This writ petition is preferred on behalf of the Petitioners under Article 226 of the Constitution of India laying a challenge to purported Assessment Order No. 55/DD (Tax) dated 12.01.2017 as also to consequential property tax demand of Rs. 42,69,750/- upto 31.03.2023 and current tax demand of Rs. 4,53,870/- raised by NDMC vide letter dated 02.03.2023 and property tax bills covering the period from 2007 to 2023.

2. Mr. Anand, learned Senior Counsel for the Petitioners, at the outset, submits that no Assessment Order was issued by NDMC and therefore, the impugned demands are illegal and without any basis. To support this plea, reliance is placed on certain documents.

3. Mr. Vipul Ganda, learned Additional Standing Counsel appearing for NDMC, on instructions, fairly submits that no Assessment Order which

forms the basis of the impugned demand bills is available in the file of NDMC and therefore, NDMC is willing to pass an Assessment Order for the relevant periods after granting an opportunity of personal hearing to the Petitioners. It is also candidly submitted that the impugned demand bills be treated as withdrawn.

4. In light of the peculiar fact arising in this case that demand bills have been sent to the Petitioners without there being any Assessment Order(s), this writ petition is disposed of directing NDMC to pass fresh Assessment Order(s) after giving personal hearing to the Petitioners. As agreed, Petitioners and/or their authorized representative/counsel will appear before Mr. Radha Krishnan, Director (Tax), NDMC on 19.03.2025 at 03:00 P.M for a personal hearing. It will be open to the Petitioners to furnish documents in support of their case as also give written submissions/representation. After the hearing is concluded, fresh Assessment Order(s) shall be passed by NDMC which shall be communicated to the Petitioners, who will be at liberty to challenge the same, if aggrieved. The Assessment Order(s) shall be passed within six weeks from the date of conclusion of personal hearing. Impugned demand bills/notices, as aforementioned, are treated as withdrawn by NDMC.

5. It is made clear that this Court has not expressed any opinion on the merits of the case.

JYOTI SINGH, J

MARCH 10, 2025
S.Sharma/shivam