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

+ W.P.(C) 14557/2023 and CM APPL. 57746/2023

ASHISH JAIN

.....Petitioner

Through: Mr. Atul Batra and Mr. Kundan Mishra, Advocates.

versus

MUNICIPAL CORPORATION OF DELHI

.....Respondent

Through: Ms. Sunieta Ojha, SC for MCD with Ms. Vasudha Priyansha and Ms. Divita Vashishth, Advocates.

CORAM:

HON'BLE MS. JUSTICE JYOTI SINGH

ORDER

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28.01.2025

1. This writ petition is preferred on behalf of the Petitioner challenging the Assessment Order bearing no. TAX/CLZ/2023-24/344 dated 03.10.2023 and the property tax bill amongst other reliefs. The writ petition was filed when Municipal Tax Tribunal (Tribunal) was non-functional, however, it is common ground between the parties that the Tribunal is functional.
2. Accordingly, Mr. Batra, learned counsel, on instructions from the Petitioner, seeks to withdraw this writ petition to file an appeal before the Tribunal and submits that the interim order granted by this Court on 07.11.2023 be continued, else prejudice shall be caused to the Petitioner who has already deposited a sum of Rs.15,38,783/- as directed by the Court.
3. Ms. Ojha, learned counsel for MCD has no objection to the withdrawal of the writ petition and clarifies that the amount deposited by the Petitioner with MCD does not include the interest component and the penalties.



4. In view of the aforesaid, this writ petition is disposed of with liberty to the Petitioner to file an appeal before the Tribunal against the impugned assessment order and the tax bill. In case, the Petitioner files the appeal within four weeks from today, the interim order shall continue till the Tribunal takes up the appeal for hearing.
5. This writ petition was *bona fide* filed by the Petitioner in the year 2023 as the Tribunal was non-functional and therefore while considering the delay in filing the appeal, the Tribunal will take this factor into consideration.
6. It is made clear that this Court has not expressed any opinion on the merits of the case.
7. Pending application also stands disposed of.

JYOTI SINGH, J

JANUARY 28, 2025/shivam