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

\+ W.P.(C) 11471/2025 & CM APPL. 47078/2025, CM APPL. 47079/2025

SUNIL KUMAR .....Petitioner

Through: Mr. B.B Gupta, Sr. Advocate with Mr. P.K Rawal, Mr. Tarvin Agarwal and Mr. Akhil Singh, Advocates
Mob: 9810008623
Email: pawanrawal_advocate@yahoo.co.in

versus

MUNICIPAL CORPORATION OF DELHI & ANR. .....Respondents

Through: Mr. Tushar Sannu, SC with Mr. Shivam, Mr. Aman, Advocates and Mr. Sumit Sharma, Assistant Assessor and Collector, for MCD
Mob: 9911991166
Email: tusharsannu@gmail.com

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\+ W.P.(C) 11474/2025 & CM APPL. 47083/2025, CM APPL. 47084/2025

KAMLA RANI .....Petitioner

Through: Mr. B.B Gupta, Sr. Advocate with Mr. P.K Rawal, Mr. Tarvin Agarwal and Mr. Akhil Singh, Advocates
Mob: 9810008623
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versus

MUNICIPAL CORPORATION OF DELHI & ANR. .....Respondents

Through: Mr. Tushar Sannu, SC with Mr. Shivam, Mr. Aman, Advocates and Mr. Sumit Sharma, Assistant Assessor and Collector, for MCD
Mob: 9911991166
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CORAM:
HON'BLE MS. JUSTICE MINI PUSHKARNA

O R D E R

% **04.08.2025**

1. The present writ petition has been filed challenging the action of respondent-Municipal Corporation of Delhi ("MCD"), in raising demand of property tax in respect of agricultural land of the petitioners located in Village Baprola, Tehsil Najafgarh, Delhi.

2. Learned Senior Counsel appearing for the petitioners submits that the petitioners are the sole, absolute and exclusive owners and in the actual, peaceful and physical possession of entire agricultural land measuring 15 *bighas* & 59½ *biswas*, i.e., 54,374.374 sq. yds.

3. It is submitted that since the date of the purchase of the property in the year 1986, the petitioners have been carrying out agricultural activities, i.e., raising crops/vegetables (seasonal harvesting), etc., over the said property.

4. It is submitted that the respondent-MCD had earlier issued a notice dated 23rd April, 2002 under Section 124(5) of the Delhi Municipal Corporation Act, 1957 ("DMC Act"), to the petitioners.

5. On the same day, the respondent no. 1, i.e., the MCD, had also raised a demand of Rs. 5,73,000/- from the petitioners towards the outstanding property tax dues on account of an *ex-parte* assessment on Rateable Value ("RV"), with effect from 01st April, 2001.

6. It is submitted that the respondent no. 1 had also issued a demand notice under Section 154 (1) of DMC Act, 1957 dated 03rd November, 2006, whereby, again the respondent no.1 had raised a demand towards the outstanding property dues of Rs. 5,73,000/-, alongwith interest from the petitioners.

7. Learned Senior Counsel appearing for the petitioners submits that the respondent-MCD has been raising such demands towards the property tax in an unauthorized manner, as the same is an agricultural land and, despite having the complete knowledge of the fact that the petitioners are carrying out only agricultural activities, i.e., growing vegetables and crops, over the said property/land.

8. Thus, it is submitted that the respondent have acted illegally and unauthorizedly, in an arbitrary manner.

9. It is submitted that the demand has been raised by the MCD without conducting any due diligence regarding the ground reality of the said property/land in question. The petitioners have not received any prior notice or letter enquiring about status of the said property, i.e., whether the same is vacant or is being used for agriculture, or for any commercial activity.

10. It is further submitted that the demand notice has been raised on mere assumption/ presumption of the respondent no.1 that there may be a building on the said property, though the entire land is a raw land, meant only for agriculture purposes and, as such, there is no building or construction that

has ever been raised or erected over the entire agricultural land in question, at any point of time, or in any manner whatsoever.

11. Learned Senior Counsel appearing for the petitioners submits that in the year 1995, the petitioners had sought permission for construction of a farm house on the property/land from the MCD, which was allowed *vide* letter dated 22nd May, 1996. However, no construction of any nature whatsoever has ever been raised or ever carried out at the said agricultural land at any point of time or in any manner.

12. It is submitted that due to financial reasons, the petitioners were not able to construct a farm house at the said land, and as such, the same is being used regularly for agricultural purposes only. It is submitted that no constructed building ever existed on the said property/land at any point of time. Further, from the date of purchase of the said property/land till date, only agricultural activities, like growing of miscellaneous crops are being carried out at the said land. Thus, it is submitted that only the permission to construct a farm house was sought and no actual construction was ever raised therein.

13. Learned Senior Counsel appearing for the petitioners reiterates that the property has been used exclusively for the purposes of agriculture only.

14. Thus, it is submitted that, at present, only mustard has been grown at the said agricultural land and photographs to that effect have also been placed on record.

15. Learned Senior Counsel appearing for the petitioners submits that on account of the factual aspect of the present matter, the petitioners are entitled from exemption of payment of property tax on vacant land being used for agricultural purposes in terms of Section 115(1)(i) of the Delhi Municipal

Corporation Act, 1957 ("DMC Act"). He further relies upon Bye-law 5 of the Delhi Municipal Corporation (Property Taxes) Bye-Laws, 2004, which lay down guidelines to determine the use of vacant land and building for agricultural purpose. Thus, it is submitted that since the land is being used only for agricultural purposes, no property tax can be levied on the same.

16. Learned Senior Counsel appearing for the petitioners has drawn the attention of this Court to the various letters being *Annexure – P11, P12*, including *Annexures – P18 and P19*, to submit that the petitioners have been requesting for rectification since the year 2006. However, the said representations of the petitioners have not been taken into account/ considered or decided.

17. *Per contra*, learned counsel appearing for the respondents, i.e., MCD submits that an efficacious alternative remedy to file an appeal before the Municipal Taxation Tribunal ("MTT") is available with the petitioners. He further submits that no property tax return has been filed by the petitioners till date.

18. It is submitted that the character of the land in question has been changed from agricultural to a farm house, as sanctioned use of the land is farm house.

19. It is submitted that in the records of the MCD, the land is classified as a farm house and that farm houses are not exempt from property tax. Thus, it is submitted that once the use of the land is converted from agricultural to farm house, the petitioners would be liable to pay property tax.

20. Learned counsel appearing for the respondents further submits that the discharge of onus was on the petitioners to establish that only agricultural activities are being carried out, which has not been done by the

petitioners.

21. He further submits that an Amnesty Scheme of the MCD is enforced till 30th September, 2025 and the petitioners can take benefit of the same.

22. At this stage, learned Senior Counsel appearing for the petitioners submits that the petitioners shall be satisfied if the various representations of the petitioners for rectification are considered, in the light of the various submissions made by the petitioners. He further submits the petitioners do not press any other issue for the time being.

23. In response, learned counsel appearing for the MCD submits that if that be the case, the petitioners are enjoined upon to produce all the relevant documents before the MCD.

24. At this stage, learned Senior Counsel appearing for the petitioners submits that the petitioners have to come from Pathankot, and therefore, some time may be given with regard to the submission of the documents by the petitioners.

25. Accordingly, considering the submissions made before this Court, the following directions are issued:

I. The petitioners shall appear before the Assistant Assessor and Collector, MCD, at Civic Centre, 20th Floor on Friday, i.e., 8th August, 2025 at 3:00 PM.

II. The petitioners shall produce all the documents before the concerned authority, in terms of the requirement of the MCD in that regard.

III. The MCD shall be at liberty to carry out inspection of the land in question, to assess the status of the land.

IV. The MCD shall give due hearing to the petitioners, or their authorised representatives, at the time of considering of their representations.

V. The various representations given by the petitioners shall be duly considered by the MCD, and a speaking order shall be passed therein.

VI. The aforesaid exercise shall be carried out expeditiously, in a time bound manner, preferably, within a period of three weeks from the date of this order.

26. With the aforesaid directions, the present writ petitions, along with the pending applications, are accordingly disposed of.

MINI PUSHKARNA, J

AUGUST 4, 2025
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