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

\+ W.P.(C) 11855/2025 & CM APPL. 48421/2025, CM APPL. 48422/2025

ARYAVART OVERSEAS PRIVATE LTD. .....Petitioner

Through: Mr. Nitesh Jain, Mr. Nishant Bhargava, Mr. Vatsal Chandra, Ms. Disthi Yadav and Ms. Anuska Singh, Advs.
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versus

NEW DELHI MUNCIPAL COUNCIL .....Respondent

Through: Mr.Ravi Krishnan Chandra, Addl. Standing Counsel with Mr. Nischal Aggarwal, Ms. Shruti A. Chandra and Mr. Harsh Gautam, Advs.

CORAM:
HON'BLE MS. JUSTICE MINI PUSHKARNA

O R D E R

% **07.08.2025**

1. The present writ petition has been filed seeking directions to the respondent to decide the representation dated 15th January, 2025, and the subsequent reply/objections dated 25th April, 2025, submitted by the petitioner and to revise the proposed Rateable Value ("RV"), in accordance with the actual facts and applicable legal provisions.

2. Learned counsel appearing for the petitioner submits that the petitioner is the owner and in possession of property bearing *Flat No. 72, Regal Building, New Delhi, total area measuring 1459 sq. ft., consisting of 2nd floor and mezzanine floor,* having Property ID No. P-13628.

3. It is submitted that the petitioner had applied for mutation of name in the municipal record on 24^{th} July, 2007. However, the respondent-New Delhi Municipal Council ("NDMC"), without updating the name of the petitioner in its record, issued a notice under Section 72 of the New Delhi Municipal Council ("NDMC") Act, 1994 on 21^{st} March, 2011, to enhance the RV.

4. It is submitted that subsequently on 27^{th} March, 2015, the NDMC, without updating the name of the petitioner in its records, again issued another notice under Section 72 of the NDMC Act in the name of the previous owner and proposed to enhance RV, in accordance with the NDMC (Determination of Annual Rent) Bye-laws, 2009.

5. Learned counsel appearing for the petitioner further submits that the respondent once again issued a notice on 14^{th} November, 2023, under Section 72 of the NDMC Act in the name of the earlier owner.

6. Subsequently, the respondent passed an order on 19^{th} December, 2023, under Section 72 of the NDMC Act, thereby, issuing assessment order and fixing the RV.

7. It is submitted that subsequently, the respondent issued a notice under Section 99 of the NDMC Act dated 12^{th} December, 2024, raising the demand towards payment of the property tax for the period ending on 31^{st} March, 2024. Thus, the petitioner submitted a representation dated 15^{th} January, 2025 in response to the notice dated 12^{th} December, 2024, by which the respondent – NDMC had raised the demand towards property tax.

8. It is submitted that without deciding the representation of the petitioner and without updating the name of the petitioner in its record, another notice dated 29^{th} March, 2025, was issued by the NDMC under

Section 72 of the NDMC Act, again in the name of the previous owner.

9. Learned counsel further submits that the petitioner again furnished a reply/objection dated 25th April, 2025 to the NDMC.

10. It is submitted that the respondent, without deciding representation of the petitioner and without updating the name of the petitioner in its records, again issued a notice on 24th July, 2025, under Section 68 of the NDMC Act, in the name of the previous owner.

11. Thus, it is submitted that despite the submission of the representation dated 15th January, 2025 and subsequent reply/objection dated 25th April, 2025 by the petitioner, the respondent has failed to take any action on the said representation of the petitioner and has issued notice for recovery of the amount. Thus, in view thereof, the present writ petition has been filed by the petitioner.

12. Learned counsel appearing for the petitioner submits that the respondent has arbitrarily increased the RV of the property by applying the factors prescribed under the NDMC (Determination of Annual Rent) Bye-laws, 2009, which became invalid after the said bye-laws were quashed by this Court.

13. It is further submitted that the revision has been carried out without complying with the mandatory provisions of Section 70 of the NDMC Act.

14. Learned counsel appearing for the petitioner submits that the property of the petitioner is located on the second floor and lacks lift access. Accordingly, the actual rent of the subject property should be significantly lower than the other properties in the vicinity with better accessibility.

15. It is further submitted that the property is in a dilapidated condition.

16. *Per contra,* learned counsel appearing for the respondent – NDMC,

on advance notice, submits that the petitioner had not paid the property tax, since the year 2016. He further submits, accordingly, huge dues are now payable by the petitioner towards the property tax. He further submits that the demand notice has been issued by the NDMC after following proper procedure and service of notice.

17. At this stage, learned counsel appearing for the petitioner submits that without prejudice to his rights and contentions, the petitioner shall be satisfied at present, if the representations of the petitioner are considered by the respondent in a time bound manner.

18. In response to the aforesaid submissions, learned counsel appearing for the respondent submits that in view of the huge demand payable by the petitioner, the petitioner ought to make certain payment on account, before the representations of the petitioner can be considered.

19. Considering the submissions made before this Court, the following directions are issued:

(i) The petitioner shall pay an amount of Rs. 15 lakh to the respondent – NDMC on account, towards the property tax, without prejudice to his rights and contentions.

(ii) Upon the deposit of the aforesaid amount by the petitioner, the respondent – NDMC shall consider the representations dated 15th January, 2025 and 25th April, 2025, submitted by the petitioner, in a time bound manner, preferably, within a period of six weeks, after the deposit of the requisite amount by the petitioner.

(iii) The petitioner shall be granted liberty of personal hearing, at the time of considering the representations of the petitioner.

(iv) In case, any further documents are required to be filed by the petitioner, intimation in that regard shall be duly given by the respondent–NDMC, at the time of considering the representations of the petitioner.

(v) A speaking order shall be passed by the respondent – NDMC, upon conclusion of the hearing, which shall be communicated to the petitioner.

(vi) In case, the petitioner is aggrieved by any order passed by the NDMC, the petitioner shall have liberty to seek remedies, in accordance with law.

(vii) It is directed that no coercive action shall be taken against the petitioner during the pendency of the representations of the petitioner before the respondent.

20. With the aforesaid directions, the present writ petition, along with the pending applications, is accordingly disposed of.

MINI PUSHKARNA, J

AUGUST 7, 2025/SK