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

\+ W.P.(C) 38/2024 and CM APPL. 96/2024 and 71255/2024

SHAKTI REALTECH PVT LTD .....Petitioner

Through: Mr. Sanjeev Sagar, Senior Advocate with Mr. Dheeraj Gupta and Ms. Prerna Bhatt, Advocates.

versus

MUNICIPAL CORPORATION OF DELHI .....Respondent

Through: Mr. Tushar Sannu, Standing Counsel with Mr. Harsh Yadav, Advocate for Respondent/MCD.

CORAM:
HON'BLE MS. JUSTICE JYOTI SINGH

ORDER

% **12.02.2025**

1. This writ petition is preferred on behalf of the Petitioner challenging the Assessment Order dated 09.10.2023 passed by the MCD in respect of the property of the Petitioner as detailed in the writ petition.

2. By order dated 03.01.2024, Court entertained the writ petition as the Municipal Taxation Tribunal, i.e. the Appellate Tribunal was non-functional and protected the Petitioner by passing the following interim order:-

> *"10. Considering the submissions made by the respective counsel for the parties, it is directed that subject to the petitioner depositing with the respondent 75 per cent of the assessed tax amount, no coercive steps shall be taken against the petitioner till the next date of hearing. Further, it is directed that the amount lying in the bank account of the petitioner (bank account no. 07171100010392 in Punjab and Sind Bank, Connaught Place Branch, New Delhi), shall be permitted to be utilized for the purpose of the aforesaid deposit and thereafter, upon realisation of the said amount, the attachment order in respect of the said bank account shall be lifted/withdrawn, within a period of three weeks from today."*

3. Learned Senior Counsel for Petitioner fairly submits that since the Appellate Tribunal is now functional, Petitioner may be permitted to withdraw the writ petition with liberty to approach the Tribunal and the interim order be continued. Ms. Sunieta Ojha, learned Standing Counsel for Respondent/MCD has no objection to this course of action.

4. Accordingly, this writ petition is disposed of with liberty to the Petitioner to approach the Appellate Tribunal. In case the Petitioner files the appeal within a period of five weeks from today, interim order dated 03.01.2024 shall continue.

5. Since there is a period of limitation in filing the appeal against the Assessment Order, while considering condonation of delay, Tribunal may take into consideration the fact that this writ petition was filed by the Petitioner in January, 2024 *bonafidely* as the Appellate Tribunal was not functional at that stage and the writ petition is pending since then.

6. Pending applications stand disposed of.

JYOTI SINGH, J

FEBRUARY 12, 2025

B.S. Rohella