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

+ CM(M) 1752/2025 & CM APPL. 55813/2025 & CM APPL.
55812/2025

rites limited

.....Petitioner

Through: Mr. Vardhman Kaushik and Mr.
Vibhav Nath, Advocates

versus

Municipal Corporation of DelhiRespondent

Through: Mr. Tushar Sannu, SC with Mr.
Vishal Ji, Advocates
Mob: 9911991166

CORAM:

HON'BLE MS. JUSTICE MINI PUSHKARNA

ORDER

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11.09.2025

1. The present Civil Miscellaneous (Main) has come on transfer from the Court of HMJ Tara Vitasta Ganju.
2. The present petition has been filed on behalf of the petitioner, i.e., Rites Limited, assailing the legality and validity of the impugned orders dated 08th August, 2025 and 22nd August, 2025, passed by the Municipal Taxation Tribunal ("MTT"), Delhi in *EA No. 01/MTT/2021*, whereby, the Tribunal directed the personal appearance of the CMD of the petitioner, and proceeded adversely against the petitioner, without issuing notice to the counsel or the petitioner, in an execution petition filed by the petitioner.
3. It is submitted that the said orders have been passed, despite the fact that the orders seeking execution have been stayed by this Court *vide* order



dated 29th April, 2025, in favour of the respondent-Municipal Corporation of Delhi (“MCD”).

4. Attention of this Court has been drawn to the order dated 29th April, 2025, passed in W.P.(C) 13292/2022, titled as “*Municipal Corporation of Delhi Versus Rites Limited*”, wherein, it has been held as follows:

“CM APPL. 25096/2025 (For stay/directions)”

1. *The present application has been filed on behalf of the petitioner under Section 151 of the Civil Procedure Code, 1908 (“CPC”), for stay of the execution proceedings filed before the Municipal Taxation Tribunal (“MTT”).*

2. *Learned counsel appearing for the Municipal Corporation of Delhi (“MCD”), submits that by way of the present petition, the petitioner is seeking quashing of the impugned orders of the MTT dated 22nd July, 2019 and 03rd February, 2021.*

3. *It is submitted that despite pendency of the present petition, the respondent herein has filed an execution application, notice whereof, has been issued seeking the implementation of the impugned orders of the MTT.*

4. *It is submitted that the learned MTT has issued a Notice dated 17th April, 2025 to the MCD for imposition of heavy costs, attachment of salary and to take disciplinary action. Thus, it is submitted that the learned MTT, is in the process of issuing directions, for implementation the said orders.*

5. *It is submitted that even though the learned MTT was apprised of the pendency of the present writ petition, the said orders have been passed.*

6. *Issue Notice. Notice is accepted by the learned counsel appearing for the respondent, who submits that considering the facts that the impugned orders are of the year 2019, the petitioner ought to deposit the decretal amount, before this Court.*

7. *Per contra, learned counsel appearing for the petitioner submits that the very order passed by the learned MTT is without any basis.*

8. *Let reply be filed by the respondent before the next date of hearing.*

9. **In the meanwhile, no coercive steps shall be taken against the petitioner.**

10. *List on the date already fixed, i.e., 17th July, 2025.”*

xxx xxx xxx”

(Emphasis Supplied)



5. Attention of this Court has also been drawn to *Annexure P-5*, i.e., order dated 31st July, 2025, passed in the aforesaid writ petition, i.e., W.P.(C) 13292/2022, wherein, it has been held as follows:

“CM APPL. 46269/2025

1. *The present application has been filed on behalf of the petitioner under Section 151 of the Code of Civil Procedure, 1908 (“CPC”) for extension of the interim protection granted by this Court vide order dated 29th April, 2025.*

2. *It is submitted that the petitioner had approached this Court seeking restrain orders qua the execution notice in view of the pendency of the writ petition.*

3. *Thus, vide order dated 29th April, 2025, this Court had directed to stay the coercive action against the petitioner.*

4. *It is submitted that, inadvertently and due to sheer oversight, learned counsel for the petitioner omitted to get the interim protection granted by this Court, extended. Thus, the present application has been filed.*

5. *Issue notice. Notice is accepted by learned counsel appearing for the respondent.*

6. **Considering the fact that vide order dated 29th April, 2025, this Court has already granted an interim protection in favour of the petitioner, it is directed that the order dated 17th July, 2025, shall be read to include that no coercive steps shall be taken against the petitioner, in terms of the order dated 29th April, 2025 passed by this Court, during the pendency of the appeal before the learned Municipal Taxation Tribunal.**

7. *With the aforesaid clarification, the present application is accordingly disposed of.”*

(Emphasis Supplied)

6. Perusal of the aforesaid order clearly shows that this Court has already directed that no coercive steps be taken against the MCD in the execution petition filed by the petitioner herein pending before the MTT.

7. Learned counsel appearing for the petitioner submits that the petitioner did not appear in the execution petition before the MTT, on account of the stay granted by this Court, since no adverse orders against the



MCD would be passed in the execution proceedings on account of the pending writ petition of the MCD before this Court, wherein, interim stay in favour of MCD is operating.

8. Issue notice. Notice is accepted by learned counsels appearing for the respondent, who does not deny the fact that stay is operating before this Court.

9. Having heard learned counsels appearing for the parties, this Court notes that since this Court has already granted stay in favour of the MCD, and no further proceeding can take place on account, thereof in the execution petition filed by the petitioner before the MTT, there was no occasion for the MTT to call for the CMD of the petitioner herein.

10. Accordingly, the orders dated 8th August, 2025 and 22nd August, 2025, passed by the MTT, Delhi in *EA No. 01/MTT/2021*, are set aside.

11. With the aforesaid directions, the present petition, along with the pending applications, is disposed of.

MINI PUSHKARNA, J

SEPTEMBER 11, 2025

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