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

\+ W.P.(C) 19179/2025, CM APPL. 79897/2025 & CM APPL. 79898/2025

HDFC BANK LTD. .....Petitioner

Through: Mr. Ateev Mathur and Ms. Jagriti Ahuja, Advs.
M: 9213743613

versus

NEW DELHI MUNICIPAL COUNCIL .....Respondent

Through: Mr. Udit Dedhiya, SC with Ms. Apurva Sachdeva and Mr. Preyansh Gupta, Advs. for NDMC

\+ W.P.(C) 19202/2025, CM APPL. 79995/2025 & CM APPL. 79996/2025

HDFC BANK LTD. .....Petitioner

Through: Mr. Sumit Bansal, Sr. Adv. with Mr. Ateev Mathur, Mr. Udaibir Singh, Ms. Jagriti Ahuja, Ms. Tulna Rampal and Ms. Nikita Gupta, Advs.
M: 9213743613
Mr. Kamal Kishore and Mr. Sandeep Pandey, Adv. with petitioner in person

versus

NEW DELHI MUNICIPAL COUNCIL .....Respondent

Through: Mr. Udit Dedhiya, SC with Ms. Apurva Sachdeva and Mr. Preyansh Gupta, Advs. for NDMC
Ms. Akanksha Gupta, SPC with Mr. Yash Garg, Adv. for MCD

\+ W.P.(C) 19195/2025, CM APPL. 79967/2025 & CM APPL. 79968/2025

HDFC BANK LTD. .....Petitioner

Through: Mr. Ateev Mathur and Ms. Jagriti Ahuja, Advs.
M: 9213743613

versus

NEW DELHI MUNICIPAL COUNCIL .....Respondent

Through: Mr. Udit Dedhiya, SC with Ms. Apurva Sachdeva and Mr. Preyansh Gupta, Advs. for NDMC

CORAM:
HON'BLE MS. JUSTICE MINI PUSHKARNA

O R D E R

% **23.12.2025**

1. The present writ petitions have been filed with respect to three assessment orders, details of which, are as follows:

i. *W.P.(C) 19179/2025, qua* property *No. C-100, World Trade Centre, New Delhi,* with the date of assessment order being 26th August, 2025.

ii. *W.P.(C) 19202/2025, qua* property *Nos. C-001, 002, World Trade Centre, New Delhi,* with the date of assessment order being 10th July, 2025.

iii. *W.P.(C) 19195/2025, qua* property *No. C-200, World Trade Centre, New Delhi,* with date of assessment order being 26th August, 2025.

2. The present writ petitions are premised on the ground that the respondent-New Delhi Municipal Council ("NDMC") has violated the settled Principles of Natural Justice and also disregarded the statutory framework, governing the property tax assessment.

3. Learned Senior Counsel appearing for the petitioner submits that no Show Cause Notice has been issued to the petitioner and no meaningful opportunity of hearing has been granted to the petitioner before finalizing any assessment. Moreover, the impugned orders have been passed in a wholly mechanical manner, without granting any hearing or without recording any reasons.

4. It is submitted that the impugned assessment orders make reference to Section 63(1) of the New Delhi Municipal Council Act, 1994 ("NDMC Act") and reproduces the petitioner's own tabular particulars. However, there is no explanation with regard to the valuation parameters applied. Thus, it is the case on behalf of the petitioner that the impugned assessment orders are cryptic, arbitrary and devoid of any reasoning.

5. When the matter was listed for hearing on 18th December, 2025, after hearing the parties, this Court had directed the petitioner to deposit an amount of Rs. 8 Crores, as lump sum amount, towards the three assessment orders, as aforesaid.

6. Today, learned counsel appearing for the respondent-NDMC confirms the fact that the aforesaid amount has been duly deposited by the petitioner.

7. Learned Senior Counsel appearing for the petitioner has handed over to this Court the proof of the deposit of the amount, which is taken on record.

8. Since the present writ petitions pertain to fresh assessment towards property tax, which is payable by the petitioner, thus, as an interim measure this Court had directed the petitioner to deposit an amount of Rs. 8 Crores.

9. Accordingly, it is directed that the amount of Rs. 8 Crores, as deposited by the petitioner, shall be adjusted by the NDMC towards the

property tax payable by the petitioner with respect to the three properties, as aforesaid.

10. Considering the fact that admittedly, no Show Cause Notice has been issued to the petitioner under Section 70 of the NDMC Act, before finalizing the assessment orders, the impugned two assessment orders dated 26th August, 2025 and assessment order dated 10th July, 2025, passed by the respondent-NDMC *qua* aforesaid properties, as well as demand letters dated 04th November, 2025, are hereby set aside.

11. The respondent-NDMC is granted liberty to issue fresh notice to the petitioner in accordance with the statutory provisions of the NDMC Act.

12. Pursuant to the same, the petitioner shall be given an opportunity of filing reply to the respective notices and shall also be granted an opportunity of hearing.

13. The assessment orders shall be finalized by the respondent, after following the due statutory procedure in terms of the NDMC Act.

14. The petitioner shall be enjoined upon to pay the property tax in terms of the fresh assessment orders, as may be issued by the NDMC.

15. Rights and contentions of the parties are left open.

16. In case, the petitioner is aggrieved by the fresh assessment orders passed by the NDMC, the right of the petitioner to seek remedies in accordance with law, is kept open.

17. With the aforesaid directions, the present writ petitions, along with the pending applications, stand disposed of.

MINI PUSHKARNA, J

DECEMBER 23, 2025/KR