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

\+ W.P.(C) 5597/2010

SARDAR HARJEET SINGH .....Petitioner
Through: Mr. Amitabh Marwah, Advocate.

versus

MCD .....Respondent
Through: Ms. Pooja S. Kalra, Standing Counsel for MCD.

CORAM:
HON'BLE MS. JUSTICE JYOTI SINGH

ORDER

% **12.02.2025**

1. This writ petition is preferred on behalf of the Petitioner under Articles 226 and 227 of the Constitution of India laying a challenge to an assessment order dated 08.06.2010 passed by the Deputy Assessor and Collector/CNZ, MCD and bill dated 08.06.2010. Further direction is sought to MCD to assess the property bearing No. B-159, Chittranjan Park, New Delhi ('subject property') under the Unit Area Method.

2. Learned counsel for the Petitioner submits that the impugned assessment order has been challenged on multiple grounds including the inordinate delay of 3 years in passing the assessment order, however, Petitioner would only press the challenge on the ground that the assessment is contrary to the judgement of the Supreme Court in ***Municipal Corporation of Delhi and Another v. Mehrasons Jewellers Private Limited, (2015) 9 SCC 719*** and in light of this it is prayed that matter be remanded back to MCD for issuance of fresh assessment order under the Unit Area Method. It is further submitted that Co-ordinate Benches of this

Court in ***M.C.D. v. Ajay Kumar, W.P. (C) No. 2440/2004,*** decided on 20.09.2023 and ***Kanak Jain v. MCD, W.P. (C) No. 380/2011,*** decided on 24.11.2023 have remanded the matters back to MCD for fresh consideration in light of the judgment of the Supreme Court in ***Mehrasons Jewellers Private Limited (supra).***

3. Ms. Pooja S. Kalra, learned Standing Counsel for MCD does not fairly dispute that the matter deserves reconsideration and can be remanded back for passing a fresh assessment order.

4. In light of the above, the impugned assessment order dated 08.06.2010 and consequent bill dated 08.06.2010 are set aside with a direction to MCD to pass fresh assessment order under the Unit Area Method. Before passing the assessment order, personal hearing shall be granted to the Petitioner for which time, date and venue will be intimated by a written notice well in advance. The entire exercise of passing a fresh assessment order shall be carried out and concluded within a period of 3 months from today. Needless to state that the fresh assessment order shall be communicated to the Petitioner, who will be at liberty to take recourse to legal remedies, in case of any surviving grievance.

5. All rights and contentions of the parties are left open.

6. Writ petition stands disposed of in the aforesaid terms.

JYOTI SINGH, J

FEBRUARY 12, 2025/shivam/bsr