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

\+ W.P.(C) 8769/2017 and CM APPL. Nos. 35900/2017 and 1965/2018

SANJAY GUPTA .....Petitioner
Through: Ms. Sonali Chopra, Advocate.

versus

NEW DELHI MUNICPAL COUNCIL .....Respondent
Through: Ms. Mehak Nakra, ASC with Ms. Bhavya Nakra, Mr. Aditya Goyal, Ms. Gunjan Suyal and Ms. Salonee, Advocates.

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\+ W.P.(C) 8806/2017 and CM APPL. Nos. 35986/2017, 1963/2018 and 16485/2019

Y.N. GUPTA .....Petitioner
Through: Ms. Sonali Chopra, Advocate

versus

NEW DELHI MUNICIPAL COUNCIL .....Respondent
Through: Mr. Raghvendra Upadhayay, ASC with Mr Vaibhav Tripathi, Advocates for NDMC.

CORAM:
HON'BLE MS. JUSTICE JYOTI SINGH

O R D E R

% **24.01.2025**

1. W.P.(C) 8769/2017 is filed on behalf of the Petitioner under Article 226 of the Constitution of India seeking the following reliefs:-

"a. Issue a Writ of Certiorari or Mandamus or any other Writ or direction, quashing the Notice dated 20.07.2017 having Ref No. TI- 1/D-922/JT: DIR. (TAX)/2017 issued by the Respondent thereby affording the Petitioner with a 'Final Opportunity' to appear before the concerned official with all relevant evidence/documents for the purpose of assessment

of House Tax for the year 2003-04 in respect of the said properties;

b. Issue a Writ of Mandamus or Certiorari or any other Writ, Order, or Direction, quashing of the Notice dated 08.08.2016 having Ref No. 379/D.D.(TAX)/TI-l(l)/2016 issued by the Respondent affording the Petitioner with a personal hearing to state his objection before the concerned official and also directing the Petitioner to produce all relevant evidence/documents for the purpose of assessment of House Tax for the year 2003-04 in respect of the said properties;

c. Issue a Writ of Certiorari or Mandamus or any other Writ or direction, quashing the Notice dated 27.03.2004 having P.O.R. No. 00911/T.I.I.(1)-II-(6881)/TAX issued by the Respondent under Section 72 of the New Delhi Municipal Council Act, 1994 seeking to amend the Assessment List for the year 2003-2004 by proposing to increase the rateable value of the properties bearing number E-22 to E-27 & E-44 to E-48, E Block Connaught Place, New Delhi - 110001 from Rs. 1,23,700/- (Rupees One Lakh Twenty Three Thousand Seven Hundred) to Rs. 35,64,000/- (Rupees Thirty Five Lakhs Sixty Four Thousand) less 10% on comparative rent basis;"

2. W.P.(C) 8806/2017 is filed on behalf of the Petitioner under Article 226 of the Constitution of India seeking the following reliefs:-

"a. Issue a Writ of Certiorari or Mandamus or any other Writ or direction, quashing the Notice dated 20.07.2017 having Ref No. TII/D-921/JT. DIR. (TAX)/2017 issued by the Respondent thereby affording the Petitioner with a 'Final Opportunity' to appear before the concerned official with all relevant evidence/documents for the purpose of assessment of House Tax for the year 2006-07 in respect of the said properties;

b. Issue a Writ of Mandamus or Certiorari or any other Writ, Order, or Direction, quashing of the Notice dated 08.08.2016 having Ref. No. 378/D.D.(TAX)/TI-l(l)/2016issued by the Respondent affording the Petitioner with a personal hearing to state his objection before the concerned official and also directing the Petitioner to produce all relevant evidence/documents for the purpose of assessment of House Tax for the year 2006-07 in respect of the said properties;

c. Issue a Writ of Certiorari or Mandamus or any other Writ or direction, quashing the Notice dated 29.03.2007 having P.O-R No. 00911/T.LI.(l)-II-( )1346/TAX issued by the Respondent under Section 72 of the New Delhi Municipal Council Act, 1994 seeking to amend the Assessment List for the year 2006-2007 by proposing to increase the rateable value of the properties bearing number E-15 to E-21 & E-41, E Block Connaught Place, New Delhi - 110001 from Rs. 1,12,300/- (Rupees One Lakh Twelve

Thousand Three Hundred) to Rs. 2,70,00,000/- (Rupees Two Crores Seventy Lakhs) on comparative rent basis;"

3. Indisputably, during the pendency of the writ petitions, assessment orders dated 14.08.2017 have been passed with respect to the impugned notices in both the writ petitions against which Petitioners have a remedy under Section 115 of the New Delhi Municipal Council Act, 1994.

4. Accordingly, these writ petitions are disposed of giving liberty to the Petitioners to take recourse to appropriate appellate remedies against the assessment orders and the impugned notices, in accordance with law. In case the appeals are filed by the Petitioners, while looking into the period of limitation for filing the appeals, the Competent Authority will take into consideration that the Petitioners had *bona fidely* approached this Court in 2017 and the writ petitions have been pending.

5. It is made clear that this Court has not entered into the merits of the issues raised by the Petitioners.

6. Pending applications are also disposed of.

JYOTI SINGH, J

JANUARY 24, 2025/shivam