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

\+ W.P.(C) 1121/2026 with CM APPL. 5497-5498/2026

HDFC BANK LTD .....Petitioner

Through: Mr. Sumit Bansal, Senior Advocate with Mr. Ateev Mathur, Ms. Jagriti Ahuja, Mr. Amol Sharma, Mr. Udaibir S. Kochar and Ms. Nikita Gupta, Advocates.

versus

NEW DELHI MUNICIPAL COUNCIL .....Respondent

Through: Mr. Udit Dedhiya, Standing counsel for NDMC with Ms. Apurva Sachdev and Mr. Preyansh Gupta, Advocates.

CORAM:
HON'BLE MR. JUSTICE AMIT BANSAL

<u>O R D E R</u>

% 28.01.2026

1. The present writ petition has been filed seeking setting aside of the Assessment Order dated 6th January, 2026 passed by the respondent in respect of *Unit Property No. Ground to Ninth Floor, Tower-L, including 580 Nos Car Parking Space, World Trade Centre, Nauroji Nagar, New Delhi* (hereinafter 'subject property').

2. The petitioner also seeks setting aside of the *suo moto* rectification dated 7th January, 2026 and the consequential property tax bill dated 8th January, 2026 in respect of the subject property.

3. Mr. Sumit Bansal, senior counsel appearing on behalf of the petitioner, submits that the impugned Assessment Order has been issued

without any show cause notice to the petitioner. No opportunity has been granted by the respondent to the petitioner to present its case before passing the impugned Assessment Order. The aforesaid impugned orders have been passed in a mechanical manner and are completely unreasoned and in violation of Section 70 of the New Delhi Municipal Council Act, 1994 (hereinafter 'NDMC Act').

4. Attention of the Court has been drawn to the orders dated 18th December, 2025 and 23rd December, 2025 passed in W.P.(C) 19179/2025 and other petitions filed by HDFC Bank Limited against NDMC wherein this Court had set aside the assessment orders and remanded the matter back to NDMC to pass a fresh speaking order after giving an opportunity of hearing to the petitioner.

5. Adopting the same course of action, it is directed that subject to the petitioner depositing a sum of Rs. 15 crores with the NDMC within two (2) weeks from today, the impugned assessment order, *suo moto* rectification as well as the impugned property tax bill are set aside.

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

7. Pursuant to the aforesaid, the petitioner shall be given an opportunity of filing reply to the said notice and shall also be granted an opportunity of hearing.

8. The assessment order shall accordingly be finalized by the respondent after following the due statutory procedure in terms of the NDMC Act.

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

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

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

12. With the aforesaid directions, the present writ petition, along with the pending all applications, stands disposed of.

AMIT BANSAL, J

JANUARY 28, 2026

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