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

\+ W.P.(C) 3142/2022 & CM APPL. 9149/2022

ARYA SAMAJ MANDIR .....Petitioner

Through: Mr. Rohit Bhardwaj and Mr. Shiv Nath Sawhney, Advocates

versus

SOUTH DELHI MUNICIPAL CORPORATION .....Respondent

Through: Ms. Aakanksha Kaul, Ms. Ashima Chopra, Mr. Aman Shanai & Mr. Saptarshi Sarmah, Advocates for MCD.

CORAM:
HON'BLE MR. JUSTICE AMIT BANSAL

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

% 10.02.2026

1. The present writ petition has been filed seeking quashing of the demand notice dated 22nd December, 2021 issued by the respondent/MCD.

2. It is the case of the petitioner that the petitioner is an Arya Samaj Temple where all religious activities takes place. Hence, the petitioner is entitled to exemption from payment of property tax in terms of Section 115 (1) (iii) of the Delhi Municipal Corporation Act, 1957.

3. This stand was taken by the petitioner in its reply dated 7th January, 2014 to the show cause notice issued by the respondent/MCD on 20th December, 2013. However, the respondent/MCD had failed to consider this issue and proceeded to issue the impugned demand notice dated 22nd December, 2021.

4. *Vide* order dated 21st February, 2022, the impugned demand notice

was stayed by this Court.

5. In the counter affidavit filed on behalf of the respondent/MCD, the stand taken is that the petitioner has failed to submit the relevant documents in order to show that the petitioner's premises is being used as a place of worship.

6. Having heard the counsel for the parties, the present writ petition is disposed of while passing the following directions:

i. The petitioner shall make a representation to the respondent/MCD with regard to petitioner's entitlement to exemption under Section 115 (1) (iii) of the Delhi Municipal Corporation Act, 1957 along with all necessary documents/photographs/evidence.

ii. The respondent/MCD shall call the petitioner for a personal hearing.

iii. Based on the documents/photographs/evidence filed by the petitioner and the personal hearing, the MCD shall pass a speaking order within three (3) months from today deciding whether the petitioner is entitled to exemption from payment of property tax or not.

7. In the event the petitioner is aggrieved by the decision taken by the respondent/MCD, the petitioner would have remedies available in law.

8. Till the time the aforesaid representation of the petitioner is decided, no coercive action shall be taken by the respondent/MCD against the petitioner.

AMIT BANSAL, J

FEBRUARY 10, 2026/ds