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

\+ W.P.(C) 3920/2026, CM APPL. 19174/2026 & CM APPL. 19175/2026

D R VADERA AND SONS HUF .....Petitioner

Through: Mr. Thakur Sumit and Mr. Gaurav Rathor, Advocates.

versus

NEW DELHI MUNICIPAL COUNCIL THROUGH ITS CHAIRMAN .....Respondent

Through: Mr. Saurabh Seth and Mr. Ravi Kishan Chandna, Advocates for NDMC.

CORAM:
HON'BLE MR. JUSTICE AMIT BANSAL

O R D E R

% 27.03.2026

1. The present writ petition has been seeking the following reliefs:

a) allow the writ petition and set aside/quash the impugned Letter/Order bearing No.341/DD/JD(Tax)/2026 dated 11.02.2026 (Annexure P-1) whereby demand of alleged property tax dues to the tune of Rs.41,30,883/- (as on 31.01.2026) has been made/raised by the Respondent (NDMC) and coercive actions are threatened to be taken against the Petitioner;

b) direct the Respondent to give credit of the admissible rebate to the Petitioner on the property tax as mentioned/ printed on the Property Tax Return (under self-assessment and payment of tax) from 2009-10 to 2025-26 and further, to drop the demand of penalty; and

2. Counsel appearing on behalf of the petitioner submits that the demand of Rs. 41,30,883/- raised by respondent/NDMC *vide* communication dated 11th February, 2026 is unjustified as the rateable value of assessment years from 1st April, 2000 to 31st March, 2009, is the subject matter of a pending property tax appeal. He further submits that insofar as the demands for the subsequent period are concerned, the petitioner is willing to pay the same.

3. However, the petitioner's grievance is that the petitioner has not been given admissible rebates for the period 2009-10 to 2025-26.

4. I have heard counsel appearing on behalf of the parties.

5. It is an admitted position that in the property tax appeal filed on behalf of the petitioner, no interim stay has been granted in favour of the petitioner.

6. In these circumstances, the respondent/NDMC is justified in raising a demand for property tax pertaining to the said period.

7. Counsel for the petitioner submits that the petitioner may be permitted to deposit the aforesaid amount in Court, as it may be difficult to recover the amount from the respondent/NDMC in the event the petitioner succeeds in the property tax appeal. However, counsel for the respondent/NDMC submits that the amount may be directed to be paid to the respondent/NDMC.

8. Accordingly, the present writ petition is disposed of, while directing the petitioner to pay the property tax, pertaining to the period 2000-01 to 2008-09 to the respondent/NDMC within four (4) weeks from today.

9. To allay the apprehension of the petitioner, it is directed that in the event the petitioner succeeds in the property tax appeal filed by the petitioner for the period 2000-01 to 2008-09, the respondent/NDMC shall be

liable to refund the aforesaid amount to the petitioner along with interest as may be directed by the Appellate Court.

10. For the period after 2008-09, the petitioner shall deposit the due amount, subject to adjustment of admissible rebates that the petitioner would be entitled to.

11. The writ petition stands disposed of, in terms of the above.

12. Pending application(s) also stands disposed of.

AMIT BANSAL, J

MARCH 27, 2026

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