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

\+ W.P.(C) 4469/2024 & CM APPL. 18326/2024

M/S CENTRAL COURT HOTEL .....Petitioner
Through: Mr. Subhash C. Jindal, Advocate

versus

NEW DELHI MUNICIPAL COUNCIL & ORS. .....Respondents
Through: Mr. Sanjay Sharma and Ms. Shilpa Ohri, Addl. Standing counsel for NDMC with Mr. Anand Kumar Sharma, Advocate

CORAM:
HON'BLE MR. JUSTICE AMIT BANSAL

O R D E R

% 04.05.2026

1. The present petition has been filed seeking the following relief:-

> *"In the aforesaid facts and circumstances of the case, the Petitioners respectfully pray that your Lordship may be graciously pleased to quash the demand notice dated 06.11.2023 issued under Section 100(1) of NDMC Act 1994 against the premises of Petitioners (Annexure P/25) and further direct the Respondents to consider representations dated 13.10.2022, 31.12.2022, 03.04.2023 and 30.11.2023 of the Petitioners (Annexure P/17, P/18, P/24 & P/26) for Rectification submitted by them so that they are able to deposit the property tax as per law and actual facts, if any."*

2. In the present case, a detailed assessment order has been passed by the respondent/NDMC on 30th December, 2017, against the registered owners of the property, *i.e.* Mr. Sachin Jain, Mr. Abhishek Jain and Mr. Abhinav Jain from the year 2002-2003. The said assessment order has not been challenged by the petitioner.

3. Subsequently, at the request of the petitioner, a bifurcation order was passed by the NDMC on 28th September, 2022, bifurcating the demand of property tax in respect of the portion purchased by the petitioner w.e.f. 1st

April, 2007. The order was passed after granting a personal hearing to the petitioner.

4. Mr. Sanjay Sharma, appearing on behalf of the respondent/NDMC, submits that after the bifurcation order, the property tax demands are being raised on the petitioner only in respect of the portions purchased by him w.e.f. 1st April, 2007.

5. After passing of the said order, the petitioner filed representations dated 13th October, 2022, 13th December, 2022, 3rd April, 2023 and 30th October, 2023, in which the petitioner *inter alia* sought the grant of vacancy remission.

6. In view thereof, the present writ petition is disposed of with the following directions:

i. The respondent/NDMC shall adjudicate the claim of vacancy remission made by the petitioner w.e.f. 2022. A hearing shall be granted to the petitioner in this regard. Thereupon, a speaking order shall be passed by the respondent/NDMC.

ii. The petitioner shall appear before the Deputy Director of Tax on 20th May, 2026, at 03:00 PM.

iii. The respondent no.1/NDMC shall adjudicate the claim of vacancy remission by the petitioner in terms of Section 112 of the NDMC Act, 1957.

iv. In the event the petitioner is found entitled to vacancy remission, the amount already paid by the petitioner shall be adjusted.

AMIT BANSAL, J

MAY 4, 2026
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