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

\+ W.P.(C) 5024/2026, CM APPL. 24742/2026 & CM APPL. 24743/2026

VINAY NAGAR BENGALI SENIOR SECONDARY SCHOOL SOCIETY NEW DELHI .....Petitioner

Through: Mr. Ankur Mahindro, Mr. Rohan Taneja and Ms. Radhika Agrawal, Advocates

versus

NEW DELHI MUNICIPAL COUNCIL .....Respondent

Through: Mr. Saurabh Seth, Standing Counsel for NDMC with Mr. Raghav Alok, Asst. Standing Counsel, NDMC along with Mr. Abhiroop Rathore and Mr. Kabir Dev, Advocates

CORAM:
HON'BLE MR. JUSTICE AMIT BANSAL

O R D E R

% **16.04.2026**

CM APPL. 24743/2026 (*exemption*)

1. Allowed, subject to all just exceptions.

W.P.(C) 5024/2026

2. The present writ petition has been filed seeking setting aside of the impugned assessment order dated 6th September, 2024, issued by the respondent/ NDMC in respect of petitioner school situated at Sarojni Nagar, Delhi.

3. The petitioner claims that it is entitled to exemption from payment of property tax under Section 62 of the New Delhi Municipal Council Act,

1994 (‘NDMC Act’).

4. Mr. Ankur Mahindro, counsel appearing on behalf of the petitioner, has drawn attention of the Court to the notice dated 16th March, 2011 issued by the respondent/ NDMC under Section 72 of the NDMC Act in terms of which rateable value was sought to be revised from ₹47,578/- to ₹1,63,73,900/- w.e.f. 1st April, 2010. The revised rate was premised on the New Delhi Municipal Council (Determination of Annual Rent) Bye-laws, 2009 (‘Annual Rent Bye Laws, 2009’).

5. It is not disputed that the aforesaid Bye Laws have been struck down by the Division Bench of this Court in ***W.P.(C) 3348/2010*** titled as ***Association of concerned Citizen of New Delhi* v. *NDMC*** and other connected matters. The aforesaid judgment has been upheld by the Supreme Court in ***NDMC* v. *Association of concerned citizen of New Delhi, (2019) 15 SCC 303.***

6. Accordingly, it is submitted that the assessment order is *ex facie* unlawful.

7. Mr. Saurabh Seth, appearing on behalf of the respondent/ NDMC submits that the impugned assessment order proceeds on the basis that time was given to the petitioner to file response/ objections to the aforesaid notice under Section 72, NDMC Act, however, no response/ objections thereto had been filed by the petitioner.

8. Mr. Mahindro has drawn attention of the Court to objections filed by the petitioner on 15th April, 2011 (*Annexure P-9* to the writ petition) and on 22nd December, 2015 (*Annexure P-11* to the writ petition) wherein the petitioner has filed objections to the Section 72 notice. The said objections have not been considered in the impugned assessment order.

9. Mr. Seth submits that repeated notices were given to the petitioner to appear for personal hearing, however, the petitioner did not appear.

10. The aforesaid contention is countered by Mr. Mahindro by stating that the officials of the petitioner went to attend the personal hearing on 22nd December, 2015, however, they were denied a personal hearing and were asked to give a written representation pursuant to which representation dated 22nd December, 2015 was handed over by the petitioner to the respondent/ NDMC.

11. In the opinion of this Court, the impugned assessment order is *ex facie* unlawful and unjustified on account of the following:

i. The assessment order fails to take into account the objections filed on behalf of the petitioner wherein the petitioner has also claimed exemption from payment of property tax.

ii. The assessment order has been passed on the basis of a notice under Section 72 placing reliance on Annual Rent Bye Laws, 2009 which have been struck down.

iii. No basis or justification has been given in the assessment order for fixing the rateable value of ₹1,63,73,900/-.

12. Accordingly, the writ petition is allowed and the impugned assessment order dated 6th September, 2024 and all demands arising pursuant thereto are hereby quashed.

13. Liberty is given to the respondent/ NDMC to pass a fresh assessment order after giving an opportunity of hearing to petitioner.

14. All rights and contentions of the parties are kept open.

AMIT BANSAL, J

APRIL 16, 2026/ds