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

\+ LPA 308/2026, CM APPL. 27258/2026 & CM APPL. 27259/2026

D R VADERA AND SONS (HUF) .....Appellant

Through: Mr. Thakur Sumit and Mr. Gaurav Rathod, Advs.

versus

NEW DELHI MUNICIPAL COUNCIL .....Respondent

Through: Mr. Saurabh Seth, SC with Mr. Raghav Alok, ASC for NDMC

CORAM:
HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE TEJAS KARIA

O R D E R

% **24.04.2026**

1. Heard learned counsel representing the parties.

2. By instituting the proceedings of this intra-court appeal, the appellant seeks exception to the order dated 27.03.2026, whereby the writ petition filed by the appellant has been disposed of with certain directions.

3. By way of the impugned order the appellant was required to pay the property tax pertaining to the period 2000-01 to 2008-09 to the respondent/NDMC within 04 weeks.

4. The learned Single Judge has also provided in the impugned order that in the event the appellant succeeds in the property tax appeal filed by him for the period 2000-01 to 2008-09, the respondent/NDMC shall be liable to refund the amount to the appellant along with interest as may be directed by the Appellate Court.

5. Learned counsel for the appellant has stated that since appeal in respect of the property tax pertaining to the period 2000-01 to 2008-09 is pending consideration before the Appellate Authority and therefore, the

amount of property tax under challenge before the Appellate Authority may be required to be deposited before this Court by the appellant, for the reason, that in case the appeal filed by the appellant before the Appellate Authority succeeds, it may be difficult for the appellant to recover the said amount.

6. Having heard the learned counsel for the parties and having regard to the facts and circumstances of the case, we do not find any force in the submissions made by the learned counsel for the appellant. Admittedly, the property tax demanded by the respondent/NDMC for the period 2000-01 to 2008-09 is subject matter of the appeal before the Appellate Tribunal under the NDMC Act, however, there is no interim order passed in the said appeal preferred by the appellant.

7. The apprehension of the appellant that in case the appeal before the Appellate Authority succeeds, it will be difficult for the appellant to recover the amount from NDMC has been appropriately taken care of by the impugned order dated 27.03.2026.

8. In the aforesaid circumstances, we are not inclined to interfere in this appeal, which is hereby dismissed.

9. However, having regard to the facts that the appeal in respect of the property tax for the period as aforesaid is pending consideration before the Appellate Tribunal for fairly a long period of time, we request the Appellate Tribunal to decide the appeal in accordance with law with expedition, say within a period of 04 months.

DEVENDRA KUMAR UPADHYAYA, CJ

TEJAS KARIA, J

APRIL 24, 2026/j