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

+ **W.P.(C) 5903/2026 & CM APPL. 28957/2026**

ARVIND KUMAR

.....Petitioner

Through: Mr. Pradeep Kumar Mathur and Mr.
Chiranjeev Johri, Advocates.

versus

**NEW DELHI MUNICIPAL COUNCIL
& ANR.**

.....Respondents

Through: Mr. Saurabh Seth, Mr. Ravi Krishan
Chandna, Mr. Udbhav K. Garg and
Mr. Siddhant Choudhary, Advocates
for NDMC.
Ms. Avni Singh and Mr. Vaibhav
Sharma, Advocates for GNCTD.

CORAM:

HON'BLE MR. JUSTICE AMIT BANSAL

ORDER

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30.04.2026

1. The present writ petition has been filed seeking quashing of the demand notice dated 16th October, 2023 issued by the respondent no.1/NDMC in respect of property bearing No. *B-309, Statesman House, New Delhi (Property ID P- 13175)* (hereinafter the 'subject property').
2. Counsel appearing on behalf of the petitioner submits that property tax on the subject property cannot be levied as the property is freehold.
3. There is nothing in the NDMC Act, 1994, to indicate that freehold properties are not subject to payment of property tax. Hence, this contention is completely misconceived and is rejected.



4. Next, it is contended on behalf of the petitioner that the petitioner is entitled to remission of property tax for the period after June, 2020, as the subject property has remained vacant since then. In this regard, he has sent various communications to NDMC claiming vacancy remission (Annexure P-3), which have not been considered.

5. In view of the above, the present writ petition is disposed of while directing the respondent no.1/NDMC to grant a personal hearing to the petitioner in respect of entitlement of the petitioner to the vacancy remission. The petitioner shall file a fresh representation in respect of his claim for vacancy remission within one (1) week from today.

6. The hearing will be held on 20th May, 2026 at 3:00 PM before the Director (Tax), NDMC, Palika Kendra, New Delhi.

7. In the meanwhile, without prejudice to the rights and contentions of the parties, the petitioner shall deposit a sum of Rs.1.5 lacs with the NDMC towards the demand raised within one (1) week from today.

8. Pending application stands disposed of.

AMIT BANSAL, J

APRIL 30, 2026

Vivek/-