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

\# **CNR No. DLHC010493092026**

\+ W.P.(C) 15121/2026, CM APPL. 71072/2026

CHOLAMANDALAM MS GENERAL INSURANCE COMPANY LIMITED .....Petitioner

Through: Mr. D Varadarajan and Mr. Rajat Khattry, Advs. (9958319391)

versus

NEW DELHI MUNICIPAL COUNCIL & ORS. .....Respondents

Through: Mr. Saurabh Seth, SC and Mr. Ravi Kishan Chandan, ASC with Mr. Abhiroop Rathore, Mr. Kabir Dev, Mr. Sukhvir Singh, Advs. for NDMC (9811393402)
Ms. Shruti Agarwal and Mr. Siddhant Choudhary, Advs. for R3 (8447810842)

CORAM:
HON'BLE MR. JUSTICE SAURABH BANERJEE

O R D E R

% 12.10.2026

1. By virtue of the present petition under *Article 226* of the Constitution of India, the petitioner seeks following reliefs:

> *"a. Pass an order calling for the records maintained by Respondent No.1, New Delhi, Municipal Council in relation to the Assessment Order dated 12.09.2025 bearing reference no. AO/225/JD(Tax) 2025 along with the records for the personal hearing granted to the Petitioner and the records relating to the Impugned Bills i.e., Property Tax Bill No. 349569 dated 26.05.2026, and Property Tax Bill No. 347628*

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dated 08.10.2025 issued by Respondent No. 1, New Delhi Municipal Council;

b. Pass an order issuing a writ of certiorarified mandamus or any other appropriate writ, order or direction, quashing/setting aside the demand raised vide Property Tax Bill No. 349569 dated 26.05.2026 issued by Respondent No. 1, New Delhi Municipal Council;

c. Pass an order issuing a writ of certiorarified mandamus or any other appropriate writ, order or direction, quashing/setting aside the demand raised vide Property Tax Bill No. 347628 dated 08.10.2025 issued by Respondent No. 1, New Delhi Municipal Council;

d. issue a writ of mandamus or any other appropriate writ, order or direction, directing Respondent No. 1 to re-compute/reassess the property tax liability of the Petitioner in respect of the said Property strictly and proportionately from 25.09.2025, in accordance with law;

e. issue a writ of mandamus or any other appropriate writ, order or direction, directing Respondent No. 1 to refund to the Petitioner, with interest@ 9% per annum (or such other rate as this Hon'ble Court may deem fit) from the respective dates of payment till the date of actual refund, the excess amount paid by the Petitioner over and above its correctly and proportionately assessed liability;

f. Pass Ex-Parte Ad-Interim Order/Direction, granting stay by restraining Respondent No. 1, its officers, agents and representatives, from taking any coercive action, including sealing, attachment, disconnection of services, or recovery proceedings of any other nature, against the Petitioner and/or the said Property, on the basis of the impugned demand, pending disposal of the present petition, and subsequent re-determination of the Property· Tax in relation to the property (P-16142) Unit No. J-402, Tower-J, 4th Floor, Including 29 Car Parking Space, at Work Trade Centre, Nauraji Nagar, New Delhi-110023 owned by the Petitioner, Cholamandalam MS General insurance Company

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Limited. A separate I.A. for grant of Stay is filed separately along with this petition for the kind consideration of this Hon'ble Court;"

2. At the outset, this Court finds that the very same petitioner has already made a representation dated 05.12.2025 to the respondent no.1/ NDMC qua *"Representation against Property Tax Bill No.347628 dated 08.10.2025 read with Notice of Demand bearing reference No. PID P-16142/A.O (T)/20/131/43/41812 dated 04.11.2025 in respect of property TD P-16142, situation at Unit No, J-402, Tower-J, 4th Floor, World Trade Centre, Nauroji Nagar, New Delhi-110 023"* (***Annexure P15***), and for which, the petitioner has also been granted personal hearing.

3. However, considering that the said representation is pending for the last *ten months*, it is deemed appropriate to direct the respondent no.1/ NDMC to dispose of the said representation of the petitioner within a period of *eight weeks*. Needless to say, the petitioner shall also be accorded personal hearing(s), if as and when required prior to the final adjudication thereof by the respondent no.1/ NDMC.

4. Accordingly, the present petition, alongwith pending application, is disposed of with the aforesaid directions.

5. Considering the aforesaid, the NDMC shall not be taking any coercive steps in furtherance of the *Property Tax Bill Nos.349569* and *347628* dated 26.05.2026 and 08.10.2025 respectively, till the adjudication of the aforesaid representation.

SAURABH BANERJEE, J

OCTOBER 12, 2026/Ab

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