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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ LPA 720/2025, CM APPL. 74615/2025 & CM APPL. 74616/2025
+ LPA 721/2025 & CM APPL. 878/2026
+ LPA 722/2025 & CM APPL. 876/2026

THE INDIAN HOTELS COMPANY LTD.Appellant

Through: Mr. Rajiv Nayar, Senior Advocate
with Mr. Aman Ahluwalia, Ms. Ruby
Singh Ahuja, Mr. Devang Kumar, Mr.
Jappanpreet Hora and Mr. Tribhuvan
N. Singh, Advocates.

versus

**SOUTH DELHI MUNICIPAL CORPORATION
& ANR.**Respondents

Through: Mr. Tushar Sannu, Standing Counsel
with Mr. Parvin Bansal, Advocate for
MCD.
Mr. Tarun Johri and Mr. Vishwajeet
Tyagi, Advocates for R-2.

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

ORDER
16.01.2026

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1. Heard Mr. Nayar, the learned Senior Counsel representing the Appellant and Mr. Shanmu, learned Counsel representing the Municipal Corporation of Delhi (“MCD”).
2. These Letters Patent Appeals have been filed challenging the common Judgment dated 12.09.2025 passed by the learned Single Judge in W.P. No. 3507/2022, W.P. No. 4956/2021 and W.P. No. 2546/2019.



3. The Applications being CM APPL. 2796 in LPA 720/2025, CM APPL. 878/2026 in LPA 721/2025 and CM APPL. 876/2026 in LPA 722/2025 have been moved seeking withdrawal of these Appeals.
4. Mr. Nayar, learned Senior Counsel for the Appellant has submitted that the subject matter of these three Appeals is the same property, which is a Hotel at Dwaraka. It has further been stated that in terms of the SUNIYO Scheme (“**Amnesty Scheme**”), a Demand Draft of ₹17,65,34,825/- for deposit of the property tax for the current year and last five years has been handed over to the Delhi Metro Rail Corporation (“**DMRC**”) and the DMRC has finally made payment to the MCD with a view to avail the benefit of the Amnesty Scheme.
5. It has also been brought to our notice that to avail the benefit of the Amnesty Scheme, a party seeking amnesty has to give an undertaking stating therein that the applicant has withdrawn all pending litigation with respect to the property tax concerning the property in question.
6. Mr. Nayar has stated that it is in this background that these Applications for withdrawal of these Appeals have been moved.
7. Mr. Nayar draws our attention to an observation made in Para No. 51 of the Impugned Judgment dated 12.09.2025 passed by the learned Single Judge, wherein it has been observed by the learned Single Judge that, *‘Further, it is also clarified that the rights and contentions of the parties with respect to the issue sub judice in W.P.(C) 831 of 2019, as submitted by Mr. Johri and Mr. Nayar, are left open.’*. It has been submitted by Mr. Nayar that while permitting withdrawals of these Appeals, it may be observed that the said observation made by the learned Single Judge shall remain intact.



8. We do not see any legal impediment in agreeing to the said prayer made by Mr. Nayar.

9. Accordingly, the Applications being CM APPL. 2796 in LPA 720/2025, CM APPL. 878/2026 in LPA 721/2025 and CM APPL. 876/2026 in LPA 722/2025 are allowed. The present Appeals are dismissed as withdrawn.

10. We further observe that the observation made by the learned Single Judge in Para No. 51 of the Impugned Judgment dated 12.09.2025 as extracted above shall remain intact.

11. The withdrawal of these Appeals is unconditional and, in our opinion, meets the requirements of seeking the benefit under the Amnesty Scheme, subject to fulfilment of any other requirement. The prayer for amnesty of the Appellant under the Amnesty Scheme shall accordingly be proceeded with.

12. The Appeals stand disposed of in the aforesaid terms. All pending Applications, if any, also stand disposed of.

13. The next date of hearing, i.e., 09.02.2026 in LPA 721/2025 and LPA 722/2025 stands cancelled.

DEVENDRA KUMAR UPADHYAYA, CJ

TEJAS KARIA, J

JANUARY 16, 2026

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