(2021) 07 DEL CK 0056

In the Delhi High Court

Case No : Civil Writ Petition No. 6304 Of 2021

Bal Bharati Public School APPELLANT

Vs

NDMC And Ors RESPONDENT

Date of Decision : 09-07-2021

Acts Referred:

Citation : (2021) 07 DEL CK 0056

Hon'ble Judges : Sanjeev Sachdeva, J

Bench : Single Bench

Advocate : Anjan Gosain, Gaurang Kanth, Sunil Sabhiki

Final Decision : Disposed Of

Judgement

Sanjeev Sachdeva, J

CM APPLN. 19870/2021 (Exemption)

Allowed, subject to all just exceptions.

W.P. (C) 6304/2021 & CM APPLN. 19869/2021 (stay)

1. The hearing was conducted through video conferencing.

2. Petitioner seeks quashing of letters dated 24.10.2019, 05.02.2021 and 12.03.2021 whereby the respondent-Corporation has directed the petitioner to

pay the differential amount of the property tax within seven days, failing which action in accordance with law would be taken.

3. Learned counsel for the petitioner submits that the petitioner has been regularly filing the property tax returns but was shocked to receive an

assessment order dated 28.12.2018 followed by a show cause notice dated 14.01.2019. Said assessment order and show cause notice was challenged

by way of a writ petition being W.P. (C) 716/2019.

4. Learned counsel submits that by order dated 22.01.2019 writ petition was allowed and respondent was directed to pass a fresh assessment order.

5. Learned counsel submits that after the order was passed, several communications were written to the respondent providing requisite documents and

other details. She further submits that in terms of the amnesty Scheme, petitioner has further deposited Rs. 29 lakhs with the respondent-Corporation.

She submits that to her knowledge there is no fresh assessment order passed by the respondent pursuant to the directions passed by order dated

22.01.2019 in W.P. (C) 716/2019.

6. Issue notice. Notice is accepted by learned counsel for the respondent.

7. Learned counsel for the respondent concedes that no fresh assessment order has been passed by the respondent pursuant to the directions issued

by this Court. He further submits that the respondent shall pass a fresh assessment order as directed by this Court. He, however, prays that the

petitioner be directed to appear before the Assessing Officer and furnish the requisite documents and clarification as may be required.

8. In view of the above, the demand raised in letters dated 24.10.2019, 05.02.2021 and 12.03.2021 is quashed. Petitioner/authorized representative

shall appear before the Assistant Assessor and Collector, ASC Department, Rohini Zone, Delhi and produce the requisite documents in support of the

assessment.

9. In case any further document/clarification is required, the same shall be communicated to the petitioner and petitioner shall thereafter furnish the

same.

10. Thereafter, respondent shall pass a fresh assessment order after given an opportunity of hearing to the petitioner. Respondent shall communicate

to the petitioner the time and date when the representative of the petitioner has to appear for the said purpose.

11. The petition is disposed of in the above terms.

12. Copy of the order be uploaded on the High Court website and be also forwarded to learned counsels through email by the Court Master.

