(2022) 02 DEL CK 0043

In the Delhi High Court

Case No : Civil Writ Petition No. 5530 Of 2021, Civil Miscellaneous Application No. 17147 Of 2021

M/S Wing Flow Constructions Pvt. Ltd — APPELLANT

Vs

New Delhi Municipal Council AMP Anr & Anr — RESPONDENT

Date of Decision : 08-02-2022

Acts Referred:
New Delhi Municipal Council Act, 1994 — Section 72

Citation : (2022) 02 DEL CK 0043

Hon'ble Judges : Sanjeev Sachdeva, J

Bench : Single Bench

Advocate : Manu Sharma, Abhuday Sharma, Sriharsha Peechara, Diptiman Acharyya

Final Decision : Disposed Of

Judgement

Sanjeev Sachdeva, J

1. The hearing was conducted through video conferencing.

2. Petitioner impugns demand notices dated 25.02.2020, 04.03.2021, warrants of attachment dated 09.04.2021 and assessment orders pursuant to

which demand notices have been raised in respect of property numbers G-43, 26, 76, 68/91, G-Block, Connaught Place, New Delhi having property ID

P-5371.

3. Learned counsel for petitioner submits after the initial notice of 29.03.2003, petitioner was not served with the alleged notices under Section 72 of

the NDMC Act or the assessment order dated 17.02.2017.

4. Learned counsel submits that since the notices were not served, petitioner did not have any opportunity of producing the requisite material to show

the actual rent received by the petitioner or file objections to the said notices.Â

5. This is disputed by learned counsel for respondent.Â He submits that all notices were duly sent. He, however, concedes that no objection was ever

received to any of the notices or any material produced before the Council for ascertaining the actual rent and property tax.Â

6. He submits that since no material was produced, the respondents had no option but to assess the properties on comparable rent of similar properties

in the area.Â

7. Learned counsel for the petitioner submits that petitioner has paid a sum of Rs.34,94,563/- on 07.05.2015.Â He submits that without prejudice,

petitioner is willing to pay a further sum of Rs.60,00,000/- to the respondent and furnish all material and documents for the purposes of re-assessment

with effect from assessment years 2002-03.Â Â

8. Learned counsel submits that he shall not raise the objection of limitation for the purposes of re-assessing of property with effect from assessment

year 2002-03 onwards.

9. Subject to petitioner paying a sum of Rs.60,00,000/- to the respondent within a period of three weeks from today, the impugned assessment order

dated 17.02.2017 is set aside.Â The matter is remitted to the assessing authority to re-assess the property with effect from assessment year 2002-

03.Â

10. Petitioner is given liberty to file objections supported with documents and evidence within a period of three weeks from today.Â

11. Respondent would thereafter be at liberty to pass a fresh assessment order after giving an opportunity of personal hearing to the petitioner.Â

12. On petitioner depositing the said sum of Rs.60,00,000/- within three weeks, warrants of attachment dated 09.04.2021, attaching the Account

No.1075326553 of the Petitioner with Central Bank of India, Connaught Circus, shall stand quashed.Â On petitioner furnishing the proof of deposit of

the said amount with the respondent, the Manager, Central Bank of India shall lift the attachment of the said account.Â

13.Â The petition is disposed of in the above terms. All rights and contentions of Parties are reserved.

14. Copy of the order be uploaded on the High Court website and be also forwarded to learned counsels through e-mail by the Court Master.