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

+ W.P.(C) 2673/2023

SHRI VIKAS SONI

..... Petitioner

Through: Ms.Shikha Sharma Bagga and  
Ms.Bhavya Manchanda, Advocates

versus

MUNICIPAL CORPORATION OF DELHI  
AND ORS.

..... Respondents

Through: Mr.Tushar Sannu, Standing Counsel  
with Mr.Azad Bansala, Advocate for  
respondent No.1/MCD.

**CORAM:**

**HON'BLE MR. JUSTICE MANOJ KUMAR OHRI**

**ORDER**

% **02.03.2023**

**CM.APPL No.10326/2023 (Exemption)**

1. Allowed, subject to all just exceptions.
2. Application is disposed of.

**W.P.(C) 2673/2023**

1. By way of the present writ petition filed under Article 226 of the Constitution of India, the petitioner has sought setting aside of the show cause notice dated 24.12.2022 as well as consequent assessment order dated 16.01.2023 passed by respondent No.1 under Section 123(D) of the DMC (Amendment) Act, 2003, whereafter, a demand of Rs.1,29,16,941/- has been raised.

2. Learned counsel for the petitioner submits that though the appellant has preferred an appeal before the Municipal Tax Appellate Tribunal, however, on account that the same has not been functional, the present writ



petition has been filed. She while contending on merits submits that the assessment order has been passed without granting an opportunity of personal hearing.

3. Issue notice.

4. Mr. Tushar Sannu, learned Standing Counsel appears and accepts notice on behalf of respondent No.1/MCD and, on instructions, submits that though a personal hearing was granted, however, the same was not availed by the petitioner. He, on instructions, submits that in case the petitioner wishes to avail the personal hearing, the same shall be granted to him to which learned counsel for the petitioner also agrees.

5. Without going into merits of the contentions and in view of the submissions raised on behalf of the parties, the petition is disposed of by setting aside the assessment order as well as directing that the petitioner would appear before the Assessing Officer on 20.03.2023 alongwith relevant documents, whereafter, a speaking order would be passed within two weeks thereafter. In case, the petitioner remains aggrieved, he shall be at liberty to seek appropriate remedy as available under the law.

**MANOJ KUMAR OHRI, J**

**MARCH 2, 2023/v**