2026:DHC:6925-DB

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

Date of Reserve: 14th August, 2026

Date of Pronouncement: 19th August, 2026

Date of Uploading:19th August, 2026

\+ **W.P.(C) No. 7305 of 2013, CM APL.72169/2025 & W.P.(C) No. 2937 of 2020, CM APPL.10195/2020. CM APPL.72342/2025**

1. NEHRU PLACE HOTELS & REAL ESTATES PVT LTD ANR

A COMPANY INCORPORATED UNDER
THE COMPANIES ACT, 1956
HAVING ITS REGISTERED OFFICE AT
8TH FLOOR EROS CORPORATE TOWER
NEHRU PLACE,
NEW DELHI - 110019 ……**PETITIONER NO. 1**

2. RAMAN KUMAR SOOD
S/O SHRI J.R. SOOD,
R/O 19, GOLF LINKS,
NEW DELHI - 110003. .....**PETITIONER NO. 2**

Through: Mr. Vikas Mishra and Mr. Sanchit Gawri, Advocates

versus

1. SOUTH DELHI MUNICIPAL CORPORATION,
SERVICE TO BE EFFECTED THROUGH ITS
COMMISSIONER,9TH FLOOR,
DR S.P. MUKHEIJEE CIVIC CENTRE,
JAWAHAR LAL MARG

DELHI – 110002 **…RESPONDENT NO.1**

2. Government of NCT of Delhi
THROUGH ITS CHIEF SECRETARY,
DELHI SECRETARIAT, IP ESTATE,
NEW DELHI **…RESPONDENT NO.2**

3. Union of India, through
THE SECRETARY,
MINISTRY OF PARLIAMENTARY AFFAIRS
PARLIAMENT HOUSE,
NEW DELHI-110001 **…RESPONDENT NO.3**

Through: Ms. Sunieta Ojha, Ms. Vasudha Priyansh and Ms. Pragti Bhatia, Advocates for MCD.
Dr. Monika Arora, CGSC with Mr. Subrodeep Saha, Mr. Prabhat Kumar, Mr. Abhinav Verma and Ms. Anamika Thakur, Advocates for UOI.

CORAM:
HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE
HON'BLE MR. JUSTICE AJAY DIGPAUL

J U D G M E N T

NITIN WASUDEO SAMBRE, J.

1. Since the parties to the present petitions and the reliefs sought are similar, both these writ petitions have been heard together and are being disposed of by this common judgment.

2. These writ petitions assail the assessment of property tax by the respondents in purported exercise of powers conferred by Section 123D

of the Delhi Municipal Corporation Act, 1957 **['DMC Act']**

3. For convenience, the facts in the W.P.(C) 7305/2013 are reflected hereinbelow, but the years of assessment for property tax in both of the writ petitions pertain to different financial years.

4. The parties are referred to as per their nomenclature reflected in the writ petition which is identical to that of in the applications.

5. The petitioner No. 1 is a company duly incorporated under the Companies Act, 1956 and the petition is filed through its Director, petitioner no. 2, who is competent to initiate the proceedings.

6. Respondent No. 1 is a body incorporated under the DMC Act, whereas respondent No. 2 is the Government of NCT of Delhi and respondent No. 3 is the Union of India.

7. In both of the writ petitions, the prayer of petitioner is for issuance of a writ or directions, thereby declaring Delhi Municipal Corporation (Property Tax) Bye laws, 2004 as unconstitutional, illegal, *void ab initio* or in the alternative, it is prayed that the Bye-law No. 14 of the Delhi Municipal Corporation (Property Tax) Bye laws, 2004 be declared as unconstitutional, illegal, *void ab initio*.

8. The petitioner has also prayed for quashing of the aforesaid Bye Law No. 14 so far as it includes stilt meant for parking under covered space. The petitioner has also sought quashing of the assessment order dated 17th January, 2020, whereby the stilt parking area was included under the definition of covered space for the purpose of assessment of property tax.

9. In these petitions, an injunction is sought against the respondent Corporation from initiating proceedings *vide* the impugned show-cause notice dated 11th March, 2020, praying that no coercive action be taken against it by the respondent or its employees.

10. The factual matrix leading to the institution of the present writ petitions is given below:-

11. In response to the tender issued by the Delhi Development Authority (**'DDA'**) for construction of multistoreyed parking-*cum*-commercial complex, the predecessor-in-interest of petitioner no. 1 had given the highest bid, and in response thereto, the tender was allotted *vide* letter dated 23rd October, 2000, to the predecessor-in-interest of petitioner no.1, being the successful bidder.

12. After payment of the amount of consideration under the bid, the partial possession of the plot/site was handed over on 23rd February, 2001 and thereafter, the complete possession of the plot was allotted in favour of the predecessor-in-interest of petitioner no. 1, *vide* lease deed dated 30th September, 2003, in respect of which the plan for construction was sanctioned on 26th August, 2002.

13. The construction of the building was completed and the completion certificate was issued on 14th February, 2006.

14. According to the petitioner, the method of taxation of properties in Delhi underwent change. It is claimed that Section 116(E) of the DMC Act is the relevant provision for the "***Determination of annual value of covered space of building and of vacant land***", which is also followed

with a Property Tax Guide, issued by the Municipal Corporation.

15. The said property tax guide, according to the petitioner, underwent change through addendum issued subsequently on 03rd June, 2004.

16. The petitioner claims that the first property tax return on self-assessment basis for the year 2006-07 was submitted by the predecessor-in-interest of the petitioner, after getting the completion certificate.

17. The return was filed in regard to the portion owned by the petitioner company as some portions were transferred to various persons. According to petitioner, instead of filing returns for the entire building, the predecessor-in-interest of the petitioner submitted such return for different floors including the parking areas.

18. The lease hold rights thereafter got converted into free hold and such conversion was allowed through conveyance deed dated 23rd October, 2006 executed in favour of the predecessor-in-interest of the petitioner no. 1, who became the absolute owner of the property.

19. Pursuant to the order dated 25th May, 2009 passed by this Court permitting the de-merger of the property-in-question by vesting it in the petitioner, petitioner No. 1 became the owner of the property in question *w.e.f.* 01st April, 2008 and as such, he started filing property tax returns from 2009-10 onwards, as the earlier returns were filed by the predecessor-in-interest of the petitioner no. 1.

20. DMC sought certain information from the petitioner no. 1 *vide* communication dated 06th September, 2010.

21. It is the case of the petitioner that Section 123B (10) of the Act

estopped the respondent/DMC from questioning/challenging the returns which were filed by the petitioner before the expiry of twelve months from the issuance of notice dated 11th January, 2011, and since the returns were submitted well in advance, there was no occasion for the said returns being reopened or questioned by the respondent-DMC.

22. After receipt of notice dated 11th January, 2011 from the respondent-DMC, wherein it was alleged that the self-assessed tax return for the year 2004-05 to 2009-10 were suffering from discrepancies as the tax for parking area was not paid, the petitioner entered into a chain of communications with the respondent-DMC.

23. Eventually, an additional demand was issued by the respondent no. 1 against the petitioner *vide* assessment order dated 15th October, 2013. *Vide* the said order, respondent no.1 held that the petitioner had willfully filed the wrong return under self-assessment scheme.

24. The petitioner, thereafter, preferred a writ petition being W.P. (C) 7305/2013 questioning the order dated 15th October, 2013.

25. In the aforesaid W.P.(C) 7305/2013 on 22nd November, 2013 following order came to be passed:

> *"<u>CM No. 15726/2013</u>*
> *Exemption is allowed subject to all just exceptions.*
> *<u>W.P.(C) 7305/2013</u>*
> *Issue notice. Notice is accepted by respondent no.1.*
> *Notice is also accepted by respondent no.3. Notice shall also go to the respondents who are not present.*
> *Renotify on 24.02.2014.*
> *The counter affidavit be filed within four weeks and the rejoinder affidavit, if necessary, be filed within four weeks thereafter. In the meanwhile, without prejudice to its rights and contentions, the petitioner shall deposit a sum of Rs. 5 crores with the South Delhi*

Municipal Corporation, within four weeks. On such deposit being [made no coercive steps be taken in respect of the subject matter of the writ petition till further orders."

26. A similar proceeding was taken out against the petitioner in relation to the subsequent years, i.e., 2014-15, 2015-16 and 2016-17, on identical grounds and consequentially, assessment order dated 17th January, 2020 was passed by respondent no. 1 against the petitioner, which was forwarded *vide* communication dated 28th January, 2020, wherein tax of Rs.10,75,96,636/- including interest of Rs.3,94,97,499/-, was claimed.

27. The said demand is being questioned in the writ petition bearing W.P.(C) 2937/2020.

28. In the said writ petition, this Hon'ble Court has passed the following interim order dated 20th March, 2020:

CM No. 10196/2020 (Exemption)
Exemption allowed, subject to all just exceptions.
The application stands disposed of.
W. P. (C) 2937/2020 & CM No. 10195/2020 (for interim orders)
Issue notice.
Ms. Biji Rajesh, learned counsel accepts notice on behalf of the SDMC/respondent No. 1 and prays for time to file reply.
Let the reply be filed within a period of three weeks from today with an advance copy to learned counsel for the petitioners, who may file rejoinder thereto, if any, before the next date of hearing.
Let notice now issue to respondent Nos. 2 & 3, by all permissible modes, including dasti, on the petitioners taking necessary steps within a period of one week, returnable on 24th April, 2020.
In the meanwhile, without prejudice to its rights and contentions, the petitioners shall deposit an aggregate sum of Rs.3 crores, with the South Delhi Municipal Corporation (SDMC), out of which, a sum of Rs.1.5 crores shall be deposited by the petitioners by 31st March, 2020 and the remaining balance amount of Rs.1.5 crores shall be deposited on or before 15th April, 2020.

On such deposit being made, no coercive steps be taken in respect of the subject matter of the writ petition, till further orders.
List the petition before the Roster Bench on 24th April, 2020, along with the connected matter being W.P. (C) No. 7305/2013.

29. In both these petitions, the respondents have resisted the challenge by filing their counter affidavit and written submissions.

30. In the meanwhile, the MCD launched a one-time property tax assessment scheme known as '*Sumpattikar Niptaan Yojana*', "One Plus Five" Scheme dated 2nd June, 2025 (*hereinafter referred to as the 'SUNIYO' scheme*). The salient features of which are as under:

The salient features of SUNIYO 2025-26 are as under:

(a) On Payment of Principal amount of property tax for the current year 2025-26 & previous five (5) years (i.e. FY 2025-26 + FYs 2020-21 to 2024-25), all the previous dues prior to the FY 2020-21 including interest and penalty will stand waived off.

(b) The taxpayer has to file online PTR by accessing the link for the purpose at https://mcdonline.nic.in/ptrmcd/web/citizen/info

(c) The owners/occupiers having multiple UPIC numbers for the same property may get their multiple UPIC numbers merged by accessing the aforesaid link.

(d) There shall be a helpline number +91-7065064988 in MCD to facilitate the taxpayers.

(e) Taxpayer shall have to upload the proof of previous payment receipts for the period from FY 2020-21, if any, alongwith other documents. In order to facilitate the taxpayers, MCD is publishing the details of property tax paid in public domain.

(f) On successful submission of an application and payment of dues under the scheme, a tax receipt will get auto generated indicating the payment made and will be available to the tax payer for download.

(g) In case of Government & Railway Properties (GRP), PSU/Autonomous bodies etc. who wish to avail the benefits of the Scheme, payment shall be accepted through online mode like RTGS/NEFT as well as through demand draft. The demand draft shall be in favour of "**Commissioner, MCD**" payable at New Delhi. The payment for depositing the property tax for other categories, except Government & Railway Properties (GRP), PSU/Autonomous bodies etc. shall be through online mode only.

(h) The taxpayers, whose case(s) are pending under litigation in any court i.e. Municipal Taxation Tribunal/District Court/High Court/Supreme Court etc., and want to avail benefits of this scheme, have to file a written undertaking (Specimen is at **Annex-A**) that the taxpayer will withdraw the court case pending in any court and shall agree to the terms and conditions of the SUNIYO 2025-26 Scheme.

(i) The taxpayers may rectify their wrong SAPTR within two months or upto the closure of the Scheme, whichever is earlier, without any Interest & penalty.

(j) The department will carry out scrutiny from 01-04-2026 to 31-03-2027 of the SAPTRs filed under the scheme and if there is any underpayment, the taxpayer shall be liable to pay all the difference liability under the scheme, alongwith 30% penalty.

(k) Tax payer will be eligible for Issuance of credit note for subsequent years against excess amount paid, if any, during the scheme.

(l) The cases where principal, interest and penalty has already been paid and settled shall not be reopened.

(m) Wide publicity of the scheme shall be ensured through various means.

(n) The benefits of the scheme will be available to only those taxpayer who settle their tax dues in terms of the Scheme. In case, a taxpayer fails to settle his/her tax dues in terms of this Scheme, he/she will be liable to pay all tax dues alongwith interest and penalty. Besides, coercive measures like attachment of immovable properties/bank attachment, rent attachment; prosecution etc. under the provisions of DMC Act, 1957 (as amended) to recover tax dues will be initiated against such defaulters.

(o) The Scheme shall come into force w.e.f. 01.06.2025 and remains valid upto 30.09.2026.

31. The scheme was valid upto 31st December, 2025.

32. For putting *quietus* to all kinds of property tax disputes, the petitioner had taken a decision to avail the benefit of the aforesaid SUNIYO Scheme, and submitted their online self-assessment property tax returns for the FY 2020-21 to FY 2025-26 along with the proof of payment of Property Tax during the said period, accompanied with other relevant documents such as completion plan, occupancy certificate, etc.

33. The petitioner additionally gave an undertaking to withdraw the court cases, to avail the benefit of the aforesaid scheme, which includes

the present writ petitions.

34. The petitioner also submitted a request *vide* letter dated 19th September, 2025 for assessment of their property known as "Multi-level Car Parking cum Commercial Complex also known as Eros Corporate Tower".

35. The request moved by the petitioner taking recourse of the SUNIYO Scheme on 19th September, 2025 reads thus:

ANNXURE-4

EROS GROUP

NEHRU PLACE HOTELS AND REAL ESTATES PVT. LTD.
REGD. OFF : 8TH FLOOR, EROS CORPORATE TOWER, NEHRU PLACE, NEW DELHI-110019
PHONE : 91 - 11 - 46208282 FAX : 91 - 11-46208200
e-mail : eros@eros-group.com Website : www.eros-group.com
CIN : U45201DL2006PTC145558

Assessment & Collection Deptt. (HQ)
Dy. No. 2289
Date 22/9/25
Municipal Corporation of Delhi

19th Sept. 2025

The Asstt. Assessor & Collector (Tax)
Municipal Corporation of Delhi
Assessment & Collection Department (HQ)
Dr. Shyama Prasad Mukherjee Civic Centre
Jawahar Lal Nehru Marg, Minto Road
New Delhi – 110002.

Sub: **Request for fresh assessment of property "Multi Level Car Parking cum Commercial Complex" also known as Eros Corporate Tower, Nehru Place, New Delhi – 110019.**

Dear Sir,

Our Company is the owner of the subject property "Multi Level Car Parking cum Commercial Complex" also known as Eros Corporate Tower, Nehru Place, New Delhi – 110019. The Plot of Land, measuring 12985 Sq. Mtrs., on which the subject property has been constructed was leased to our Company vide Perpetual Lease Deed dated 30.09.2003. The Conveyance Deed for the said Plot of Land was executed in favour of our Company on 23.10.2006. After the sanctioning of building plans, the subject property was constructed and the completion certificate was issued for the same on 14.02.2006.

In case of subject property, Municipal Corporation has passed two Assessment Orders so far - (i) Assessment Order dated 15.10.2013 covering the period of F.Y. 2005-06 to 2013-14, which was challenged vide Writ Petition bearing No. W.P. (C) 7305 of 2013 titled as "Nehru Place Hotels and

Real Estates Ltd. Vs. South Delhi Municipal Corporation & Ors." and (ii) Assessment Order dated 17.01.2020 covering the period of F.Y. 2014-15 to 2016-17, which was also challenged vide Writ Petition bearing No. W.P. (C) 2937 of 2020 titled as "Nehru Place Hotels and Real Estates Ltd. Vs. South Delhi Municipal Corporation & Ors." before Hon'ble Delhi High Court; the same are pending adjudication before Hon'ble Delhi High Court and now listed for hearing on 25.11.2025.

During the pendency of the aforesaid litigations your good office has announced One Time Property Tax Amnesty Scheme by the name "Sampattikar Niptaan Yojana" (SUNIYO) vide Office Order No. A&C(HQ)/MCD/2025-26/659 dated 02.06.2025. Our Company is intending to avail the aforesaid Amnesty Scheme in case of subject property.

Hence, we request you to pass a fresh assessment order for the liability period prescribed under the said Amnesty Scheme i.e. F.Y. 2020-21 to 2025-26 based of the documents and facts as this will enable us to make payment of property tax under the said Amnesty Scheme in an accurate manner and to avoid any possibility of future disputes in this connection. Accordingly, we are enclosing herewith the required information/documents for your ready reference and record. We also undertake to furnish an Affidavit regarding withdrawal of the aforesaid court cases as prescribed under the said Amnesty Scheme. This is without prejudice to our rights and contentions in the matter.

Please note that we will be pleased to provide any further information/ documents as may be required at your end in this regard.

Thanking you.

Yours truly,
For **Nehru Place Hotels and Real Estates Pvt. Ltd.**

Authorised Signatory

Nehru Place Hotels and Real Estates Pvt. Ltd. New Delhi

Encl:

1. Copies of Property Tax Returns along with Proof of Payment of Property Tax for the F.Y. 2020-21 (First PTR + Revised PTR), 2021-22, 2022-23, 2023-24, 2024-25, 2025-26.

2. Copy of the approved Completion Plan along with its Completion Cum Occupancy Certificate dated 14.02.2006.

3. Copy of the approved Completion Plan (after new additions to the building) along with its Completion cum Occupancy Certificate dated 22.01.2025.

4. Details of Sold Out Areas in the Building along with their UPIC details

36. Similarly, the petitioner filed an affidavit giving description of the aforesaid writ petitions.

37. A specific undertaking is given by the petitioner to the respondent-MCD enclosed in the aforesaid affidavit, to withdraw both the writ petitions from the Court upon grant of the benefits of this scheme.

38. The said affidavit reads thus:

ANNXURE – 5 26

INDIA NON JUDICIAL

सत्यमेव जयते

Government of National Capital Territory of Delhi

e-Stamp

Certificate No.	:	IN-DL59916133247702X
Certificate Issued Date	:	23-Sep-2025 12:39 PM
Account Reference	:	IMPACC (IV)/ dl988103/ DELHI/ DL-SWD
Unique Doc. Reference	:	SUBIN-DLDL98810351085845459160X
Purchased by	:	NEHRU PLACE HOTELS AND REAL ESTATES PLTD
Description of Document	:	Article 4 Affidavit
Property Description	:	Not Applicable
Consideration Price (Rs.)	:	0 (Zero)
First Party	:	NEHRU PLACE HOTELS AND REAL ESTATES PLTD
Second Party	:	Not Applicable
Stamp Duty Paid By	:	NEHRU PLACE HOTELS AND REAL ESTATES PLTD
Stamp Duty Amount(Rs.)	:	10 (Ten only)

NOTATRY PUBLIC GOVT OF INDIA

Please write or type below this line

AFFIDAVIT

I, **Deepak Gupta**, son of Late Shri Satyapal Gupta, resident of Flat No. 47, Pocket F, Sheikh Sarai Phase 1, New Delhi 110017, being the Authorised Signatory of Nehru Place Hotels & Real Estates Pvt. Ltd., a Company having CIN U45201DL2006PTC145558 and having its registered office at 8th Floor, Eros Corporate Tower, Nehru Place, New Delhi 110019 (hereinafter called '**the Company**') to depose this affidavit on behalf of the Company by virtue of Letter of Authority dated 19.09.2025 do hereby solemnly affirm and declare as under:-

1. That the Company is the owner of the Multi-Level Car Parking cum Commercial Complex built on a freehold plot admeasuring 12985 Sq. Mtrs. at Nehru Place, New Delhi - 110019 bearing UPIC No. 196435710163300 (hereinafter called '**subject property**');

2. That the Company filed the following two Court Cases before the Hon'ble High Court of Delhi:

   (i) Writ Petition bearing No. W.P. (C) 7305 of 2013 titled as "Nehru Place Hotels and Real Estates Ltd. Vs. South Delhi Municipal Corporation & Ors." challenging the Assessment Order dated 15.10.2013 covering the period of F.Y. 2005-06 to 2013-14; and

   (ii) Writ Petition bearing No. W.P. (C) 2937 of 2020 titled as "Nehru Place Hotels and Real Estates Ltd. Vs. South Delhi Municipal Corporation & Ors." challenging the Assessment Order dated 17.01.2020 covering the period of F.Y. 2014-15 to 2016-17.

   The cases mentioned above are pending adjudication before the Hon'ble Delhi High Court and are now listed for hearing on 25.11.2025;

3. That the A&C Department/MCD launched an Amnesty Scheme 2025-26 called "SUNIYO" for all types of properties falling under the jurisdiction of MCD wherein amnesty can be availed subject to filing of an affidavit in favour of MCD that the Company shall withdraw the above mentioned cases and deposit the tax as per prevailing factors/rates of tax for the relevant area/year i.e. 2020-21 to 2024-25 plus Current Year 2025-26;

4. That the Company undertakes to withdraw the above-mentioned court cases from the Hon'ble High Court of Delhi upon grant of the benefits of the above scheme;

5. That the Company shall not further contest the same matter in any court of law on the same grounds in future.

DEPONENT

Verified at New Delhi on this 23rd day of September, 2025 that the above-mentioned facts are true & correct to the best of my knowledge and belief and nothing material has been concealed therefrom.

NOTARY PUBLIC

ATTESTED

DEPONENT

39. In response to the above, the respondent no. 1 *vide* communication dated 29th September, 2025 issued an assessment order dated 29th September, 2025 in respect of the property, "Eros Corporate Tower

(Commercial Tower cum Multi-level parking), Nehru Place, New Delhi".

40. *Vide* the said assessment order, the difference of property tax against the petitioner was worked out to Rs. 11,22,20,837/- for the FY 2020-21 to FY 2025-26 under the SUNIYO Scheme.

41. The petitioner was requested to pay the said amount by filing self-assessment property tax return under the SUNIYO Scheme, 2025-26 and was further requested to make the payment through the online portal.

42. The petitioner, accordingly, paid the property tax through online mode under the aforesaid SUNIYO Scheme.

43. It is the case of the petitioner that all kinds of prior dues of the petitioner as per the SUNIYO Scheme, in the form of property tax, interest thereon and/or penalty up till FY 2019-20 in respect of the premises "Eros Corporate Tower (Commercial Tower cum Multi-level parking), Nehru Place, New Delhi" stand waived.

44. As such, the petitioner approached this Court through two independent applications in the writ petitions with the following prayers:

> ***Prayer in CM APPL. 72169/2025 in W.P.(C) 7305/2013***
> ***"PRAYER:***
> *In view of the foregoing, it is most respectfully prayed that this Hon'ble Court may be pleased to:*
> *a) Allow the present application and permit the Petitioners to withdraw the present writ petition in light of the SUNIYO Scheme availed by the Petitioner No. 1 Company; and*
> *Direct the Respondent/SDMC to refund/release the sum of 5,00,00,000/- (Rupees Five Crores only) deposited by the Petitioners pursuant to order dated 22.11.2013 passed by this Hon'ble Court in a time bound manner;"*
>
> ***Prayer in CM APPL. 72342/2025 in W.P.(C) 2937/2020***
> ***"PRAYER:***

In view of the foregoing, it is most respectfully prayed that this Hon'ble Court may be pleased to:
a) Allow the present application and permit the Petitioners to withdraw the present writ petition in light of the SUNIYO Scheme availed by the Petitioner No. 1 Company;
and
Direct the Respondent/SDMC to refund/release the sum of. 3,00,00,000/-(Rupees Three Crores only) deposited by the Petitioners pursuant to order dated 20.03.2020 passed by this Hon'ble Court in a time bound manner;"

45. These applications are duly resisted by the respondent through their replies.

46. According to the respondent, the petitioner had undertaken to withdraw the writ petitions unconditionally as could be inferred from the affidavit reproduced above. The SUNIYO Scheme, under which the petitioner has taken the benefit, is in the form of policy, and the discretion vests with the respondent to reject the claim of the petitioner for grant of waiver under the scheme.

47. It is submitted that the ground taken in the petitions that the stilt parking is not liable for the assessment of property tax as the same would not be included in "covered space", the challenge to that effect already stood waived.

48. The interim relief has been enjoyed by the petitioner for all these years whereas in absence of there being any interim relief in the matter, the tax would have stood recovered by this time but for the interim order of this Court.

49. In rebuttal, the counsel for the petitioner/applicant relied on the judgment of the Division Bench of this Court in W.P. (C) 15001/2023,

titled as "***Vikram Malhotra & Anr. vs. Municipal Corporation of Delhi & Ors.***" decided on 28th August, 2025, wherein this Court had granted permission to the petitioner therein to withdraw the petition with direction to grant adjustment for the entire amount of Rs.4,59,154/- deposited pursuant to the interim orders of this court and directed to adjust the amount out of the principal amount to be deposited for the assessment year under the Scheme.

50. Through another application, the petitioner has brought on record, the order of the Apex Court dated 29th May, 2026 passed in SLP (C) No. 19956/2026, titled as "***Municipal Corporation of Delhi & Ors. vs. Vikram Malhotra & Anr.***" with the copy of the judgment dated 28th August, 2025 passed by the Division Bench of this Court in W.P.(C) 15001/2023.

51. According to him, the judgment in the matter of ***Vikram Malhotra(Supra)*** was questioned by the respondent corporation before the Apex Court in SLP (C) No. 19956/2026 which came to be dismissed and thereby, the order dated 28th August, 2025 in the writ petition no.15001/2023 has attained finality.

52. According to the counsel for the petitioner the amounts were deposited under the interim orders, as without prejudice to the rights and contentions and such deposits were only for the purpose of protecting the interest of the petitioner.

53. It is the contention of the petitioner that in the given set of circumstances, the petitioner is entitled for such interim deposit, as the

money belongs to the petitioner.

54. In view of the fact that the arguments were not canvassed on the merits of the matter and the prayer is for withdrawal, we have only heard the matter to the limited extent as regards to the permission to withdraw the petitions alongwith the directions to the respondents for returning the amount.

55. On perusal of the pleadings in the writ petitions and the applications, referred above, this Court finds that the case of the petitioner pertains to filing of property tax returns for the FY 2005-2006 to FY 2013-14 and 2014-2015 to FY 2016-17, in regards to a multi-level car parking cum commercial complex (Eros Corporate Tower).

56. The challenge is clearly based on the constitutional validity of Bye Law 14 of the Municipal Corporation (Property Tax) Bye Laws, 2004 in relation to the levy of property tax being illegal/void and the reliefs claimed in the petitions were that of injuncting the respondents from initiating the proceedings for recovery which could be in the form of attachment of the property and sale of the same.

57. The pleadings in the petitions clearly depict that the petitioner is in purely commercial business and is operating multi-level car parking. The levy of property tax by the respondent-SDMC is an issue which is sought to be canvassed in the petitions.

58. In both these writ petitions, there operate interim orders, whereby it is directed that no coercive steps be taken *qua* recovery of tax upon deposit of the amounts so directed.

59. For the years 2005-06 to 2013-14, the demand raised was Rs.18,61,37,201.60/- (Rupees Eighteen Crores Sixty One Lacs Thirty Seven Thousands Two Hundred and One and Sixty paisa only) whereas for the years 2014-15 to 2016-17, the total tax demand was of Rs.10,75,96,636/- (Rupees Ten Crore Seventy Five Lakhs Ninety Six Thousands Six Hundred Thirty Six).

60. The petitioner/applicant has not paid a single penny against the aforesaid assessed demands which include the interest component, and has now approached this Court seeking refund of the deposits submitted under the interim orders of this Court.

61. The fact remains that from 2004 till 2017, except the amounts deposited under the *ad-interim* orders of this court, the petitioner has not paid any property tax *qua* the property referred to in the writ petitions.

62. The petitioner opted for the benefit of the SUNIYO Scheme and accordingly completed all the formalities.

63. The petitioner through an application dated 19th September, 2025 has requested the respondents to pass a fresh assessment order for the years 2020-2026. The petitioner in the said application has undertaken to furnish a fresh affidavit regarding the withdrawal of the cases, however, in the said application, the petitioner did not indicate that it will be seeking withdrawal of the amount which was deposited under the ad-interim directions of this Court.

64. The petitioner thereafter sworn an affidavit on 23rd September, 2025 thereby undertaking to unconditionally withdraw the writ petitions

from the High Court. The prayer in these applications, to the extent of seeking directions for refund of the amount, was not at all brought to the notice of the respondents.

65. As a sequel of the above, the petitioner had undertaken before the respondent thereby giving an impression that the petitioner would *simpliciter* withdraw the writ petitions and would not be seek refund of the amounts deposited pursuant to the interim orders in both these writ petitions.

66. The petitioner thereafter had drawn the benefit under the Scheme, as the respondents issued the assessment order for the year 2020-2026 and raised tax to the tune of Rs.11,22,20,837/- (Eleven Crores Twenty Two Lakhs Twenty Thousands Eight Hundred Thirty Seven) which was duly paid by the petitioner to the respondent.

67. As a *sequitur*, the petitioner has accepted his liability *qua* the payment of property tax under the SUNIYO Scheme for the years 2020-2026, and has also further accepted that the property in regard to which he is lodging resistance through these writ petitions, is amenable to the assessment for levying the property tax.

68. The consequence of above is that the petitioner, by paying the taxes for the period from 2020-2026 under the assessment order, has accepted that provision, which is being questioned in these petitions, is valid and constitutional.

69. In the aforesaid background, if we appreciate the very conduct of the petitioner in both of these writ petitions, the first writ petition was

initiated in 2013 which contains the challenge for levy of property taxes from 2005 whereas another writ petition was initiated in 2020 wherein the challenge is for levy of property taxes from 2014.

70. From the aforesaid conduct, what can be construed about the conduct of the petitioner is that by depositing about 1/4th of the amount *i.e.,* Rupees Eight Crores against the total liability, the petitioner enjoyed interim relief in the first petition for 13 years, and about 06 years in the second petition.

71. The writ petitions are now sought to be withdrawn by the petitioner with a condition that the directions be issued to the respondents to refund the amount deposited by him under the interim orders of the court.

72. The petitioner has claimed that the deposit was without prejudice to his rights in the petition. To that extent the petitioner is right in contending that the deposit was without prejudice to his rights in the petitions. However, in case, the petitions would have been decided on merits and the same would have been allowed, the petitioner would have been entitled for the refund but not on the withdrawal of the petition.

73. The petitioner, as such, is trying to take the advantage of keeping the writ petitions pending for years altogether and is seeking an unreasonable order of issuance of directions to the respondents to refund the amount deposited by him under the *ad interim orders* of this Court. If so granted, not only the same will be against the public interest but also the same will amount to the petitioner enjoying the privileges which

otherwise are not entitled in law.

74. There is one more facet to the matter *viz.,* the petitioner claims that the issue sought to be canvassed by him *qua* the refund of the amount is covered by the judgment in the matter of ***Vikram Malhotra & Anr. (Supra)*** which was affirmed by the Apex Court.

75. In our opinion, the case in the matter of ***Vikram Malhotra & Anr. (Supra)*** is distinguishable on certain important issues:

a) In the case of ***Vikram Malhotra & Anr. (Supra)***, though the issue of property tax assessment was involved, the petitioner therein sought adjustment of the interim amounts deposited, before the *SUNIYO* scheme was extended in his favour.

76. In the case in hand, the petitioner has already deposited the amount in its entirety under the *SUNIYO scheme* and is now seeking the benefit to the extent of directions for refund of the amount, through the applications preferred.

77. Once the petitioner has drawn the benefits under the scheme, in our opinion, this scheme does not postulate the refund of the amount which is already deposited with the respondents, may it be under the orders of the court towards the tax liability.

78. The pendency of the writ petitions, for quite a long time, at the behest of the petitioner is sought to be utilized by the petitioner unreasonably to his benefit after taking the benefits under the SUNIYO Scheme and after accepting his liability to pay the property tax under the scheme.

79. It is not the case of the petitioner herein that he is asking for adjustment of the interim deposits, rather the petitioner is seeking the refund of the same.

80. In case, if the prayer of the petitioner for refund is granted, the same will result into modifying the clauses of the scheme in the favour of the petitioner, which in our opinion is not permissible in law.

81. Otherwise also, it is not open for the petitioner to seek an order contrary to the scheme by seeking refund of the amount once having accepted the benefits of the Scheme and after depositing the amount *qua* the assessment order for the period from 2020-2026.

82. Even otherwise, whenever an amnesty scheme is launched, the same is in realm of policy.

83. Such relief as prayed by the petitioner, if granted, will go contrary to the Amnesty Scheme, under which the petitioner has drawn the benefit of waiver of past tax liabilities. The amnesty scheme floated by the respondents is in the form of policy. If the respondents are directed to refund the amount, deposited by the petitioner towards the interim discharge of his liability to pay the property tax, the same would be in violation of the policy of the Amnesty Scheme, which is not permissible in law.

84. For the aforesaid reasons, we are of the view that the amounts which were deposited under the interim orders dated 22nd November, 2023 and 28th March, 2020 in both the writ petitions, to the extent of Rupees Five Crores and Rupees Three Crores, respectively, cannot be

directed to be refunded to the petitioner.

85. As such, we reject the said prayer of the petitioner.

86. However, the petitioner having drawn the benefits of the *SUNIYO scheme* has undertaken to withdraw the present writ petitions, we dismiss both these writ petitions as withdrawn.

87. Pending applications, if any, also stands disposed of.

88. Judgment be uploaded on the website of this Court.

NITIN WASUDEO SAMBRE
(JUDGE)

AJAY DIGPAUL
(JUDGE)

AUGUST 19, 2026/*dm/sky/gs*