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

+ **W.P.(C) 1695/2024 & CM APPL. 6990/2024**

MISHRY HOLDING LIMITED

.....Petitioner

Through: Mr. Arav Kapoor, Mr. Prateek Regmi
and Ms. Akshita Gupta, Advocates.

versus

**MUNICIPAL CORPORATION OF DELHI
& ANR.**

.....Respondents

Through: Mr. Tushar Sannu, SC for MCD with
Mr. Parvin Bansal, Advocate for
MCD.

CORAM:

HON'BLE MR. JUSTICE AMIT BANSAL

ORDER
27.03.2026

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1. After some hearing, counsel for the petitioner seeks to withdraw the present writ petition with liberty to challenge the revised Assessment Order dated 16th April, 2024 as well as the show-cause notice dated 7th August, 2023 passed by the respondent/ MCD before the Appellate Tribunal, MCD (hereinafter 'ATMCD').
2. Accordingly, the present writ petition is disposed of as withdrawn with the aforesaid liberty.
3. *Vide* order dated 3rd December, 2024, the respondent/ MCD was directed to file an affidavit to the effect that if the petitioner succeeds in the writ petition, the amount of Rs.10,94,119/- deposited with the Court shall be refunded to the petitioner along with such interest as the Court may direct. Paragraph 9 of the said order is set out below:



9. As far as the balance amount ₹10,94,119/- is concerned, Mr. Sannu seeks directions that the same be released to MCD, subject to the result of the writ petition. MCD is directed to file an affidavit of undertaking signed by Assessor and Collector, MCD to the effect that, if the writ petitioner succeeds in the writ petition, the amount will be restituted, alongwith such interest as the Court may direct, within the period of two weeks thereafter. It will be specifically acknowledged in the undertaking that the deponent will be liable for contempt of Court, if the undertaking is not obeyed.

4. An affidavit to this effect has been filed on behalf of the respondent/MCD. Relevant extracts of the said affidavit are set out below:

“That in compliance of the order dated: 03.12.2024 issued by the Hon'ble High Court Delhi, I on behalf of Assessment & Collection Department, of the Corporation undertake that if the writ petitioner succeeds in the writ petition, the amount will be restituted. However, plea is made by the Corporation that applicable interest rate may allowed to be either existing interest rate on General Provident Fund (GPF) or penal interest of one percent of every month as applicable under section 152(2) of Delhi Municipal Corporation Act, 1957 (amended from time to time)”

5. The respondent/MCD shall remain bound by the terms of the said affidavit.

6. In view thereof, the Registry is directed to refund the amount of Rs.10,94,119/- deposited before this Court to the respondent/MCD.

7. In the event the petitioner succeeds in the appeal to be filed before the ATMCD, the aforesaid amount shall be restored to the petitioner along with interest that may be decided by ATMCD.

AMIT BANSAL, J

MARCH 27, 2026

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