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

+ **W.P.(C) 3850/2026, CM APPL. 18867/2026 & CM APPL. 18868/2026**

STANFORD BRITISH SCHOOL

.....Petitioner

Through: Mr. Samrat Pasriccha, Ms. Rohini
Narayanan & Mr. Raj Kumar Maurya,
Advocates.

versus

MUNICIPAL CORPORATION OF DELHI

.....Respondent

Through: Mr. Kapil Dutta, Standing Counsel
for MCD

CORAM:

HON'BLE MR. JUSTICE AMIT BANSAL

ORDER

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25.03.2026

CM APPL. 18867/2026 & CM APPL. 18868/2026 (exemption)

1. Allowed, subject to all just exceptions.

W.P.(C) 3850/2026

2. The present writ petition has been filed seeking the following reliefs:

- (a) Issue a writ of mandamus or any other appropriate direction directing Respondent to recalculate the Petitioner's property tax under the SUNIYO scheme 2025-2026 by applying a use-factor of "1" for period from AY2020-21 to the first quarter of AY2023-24, in terms of SDMC Departmental Instructions dated 31.08.2020 and to refund/adjust/set-off any excess property tax paid;



- (b) Issue a writ of mandamus/any other appropriate direction directing Respondent to grant the benefit of exemption from the occupancy factor for the period 09.11.2021 to 30.03.2022 in terms of the SDMC Office Order dated 09.11.2021 and to refund/adjust/set-off any excess property tax paid;
- (c) Issue a writ of mandamus/any other appropriate direction directing Respondent to correct the age-factor of the first floor of the Petitioner's property from 1.2 to 1.0 and to refund/adjust/set-off any excess property tax paid;

3. The grievance of the petitioner is that the petitioner has overpaid property tax to the respondent/MCD under the SUNIYO scheme. This occurred on account of the MCD Portal automatically inputting use-factor, occupancy factor and age factor in the calculation of the property tax without providing the petitioner to select appropriate exemptions available to it under law.

4. Issue Notice.

5. Notice is accepted on behalf of the respondent/MCD by Mr. Kapil Dutta, Standing Counsel for MCD. Mr. Dutta submits that an audit and scrutiny of all cases that have availed benefit under the SUNIYO Scheme will be conducted after 1st April, 2026.

6. Accordingly, the present petition is disposed of, while giving liberty to the petitioner to make a representation to the Deputy Commissioner, MCD, Najafgarh, New Delhi.

7. The said representation shall be decided by respondent/MCD after giving a hearing to the petitioner.

AMIT BANSAL, J

MARCH 25, 2026/at