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

+ W.P.(C) 8413/2019 & CM APPL. 34780/2019

SOUTH DELHI MUNICIPAL CORPORATIONPetitioner
Through: Ms. Madhu Tewatia and Mr. Adhirath
Singh, Advocates
versus

INSTITUTE OF COST ACCOUNTANTS OF INDIARespondent
Through: Mr. G.S. Chaturvedi and Mr. Virat
Vibhav, Advocates

CORAM:
HON'BLE MS. JUSTICE MINI PUSHKARNA

ORDER

% **08.04.2025**

1. The present writ petition has been filed seeking setting aside of the orders dated 12th May, 2017 and 20th September, 2017 passed by the Municipal Taxation Tribunal in House Tax Appeals bearing HTA No. 48/MTT/2016 and HTA No. 59-69/MTT/2016.
2. This Court notes that this Court, *vide* order dated 25th October, 2024, in the case of **South Delhi Municipal Corporation Versus Housing and Urban Development Corporation Limited, W.P.(C) 9141/2019**, has held that a writ petition against an order passed by the Municipal Taxation Tribunal, would not be maintainable. Thus, the said writ petition was directed to be re-numbered as a Civil Miscellaneous (Main).
3. Order dated 25th October, 2024 reads as under:-
*"1. The present petition, ostensibly filed under Article 226 of the Constitution, is in fact directed against a judicial order passed by the Municipal Taxation Tribunal dated 06.02.2019.
2. I am of the view that such a petition is not maintainable, having regard to the fact that judicial orders cannot be challenged under*



Article 226 of the Constitution as held by the Supreme Court in Radhey Shyam & Anr. vs. Chhabi Nath & Ors. [(2015) 5 SCC 423] and Life Insurance Corporation Of India vs. Nandini J. Shah & Ors. [(2018) 15 SCC 356].

3. Having regard to the fact that this petition has been pending in this Court for some time, the Registry is directed to renumber this petition under Article 227 of the Constitution as Civil Miscellaneous (Main), and to list it before the appropriate Court on 09.12.2024, subject to orders of Hon'ble the Chief Justice.

4. Learned counsel for the parties may file their written submissions within four weeks from today."

4. Accordingly, let instructions be taken by the parties in this regard whether the present petition can be converted into a Civil Miscellaneous (Main).

5. Re-notify on 29th April, 2025.

MINI PUSHKARNA, J

APRIL 8, 2025/N