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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 13194/2022**
APEX CHAMBER OF COMMERCE AND INDUSTRY OF NCT
OF DELHI Petitioner
Through: Mr. Vivek Kumar Tandon, Ms. Prerna
Tandon and Mr. Nishant Sharma, Advocates

versus

MUNICIPAL CORPORATION OF DLEHI Respondent
Through: Mr. Kapil Dahiya, Standing Counsel for
MCD

CORAM:
HON'BLE MR. JUSTICE MANOJ KUMAR OHRI

ORDER

% **03.03.2023**

CM APPL. 39940/2022 (exemption)

1. Allowed, subject to all just exceptions.
2. The application stands disposed of.

W.P.(C) 13194/2022, CM APPL. 39939/2022 and CM APPL. 48752/2022

1. Learned counsel for the petitioner submits that the petitioner has been filing tax on the basis of the occupancy factor-1. He submits that the respondent vide office order dated 15.07.2022, based on the recommendation of MVC-III which were not approved, has revised the occupancy factor for rented /non-residential properties to Occupancy factor-2.
2. Issue notice.
3. Learned Standing Counsel for MCD accepts notice and disputes the submission. He seeks some time to obtain instructions and file counter



affidavit. Let the needful be done.

4. Considering that the petitioner has to file the return before 31.03.2023, let the same be filed while using the occupancy factor-1.
5. List on 09.08.2023.
6. It is made clear that the present order is passed in the peculiar facts and circumstances of the present case.

MANOJ KUMAR OHRI, J

MARCH 3, 2023

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