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

+ W.P.(C) 10785/2019, CM APPL. 44541/2019 & CM APPL. 44543/2019

NORTH DELHI MUNICIPAL CORPORATION Petitioner

Through: Ms. Madhu Tewatia and Mr. Adhirath Singh, Advs.

versus

M/S ROOTS CORPORATION LIMITED AND ORS.

.....Respondents

Through: Mr. Vikas Dhawan, Sr. Adv. with Mr. Sambit Nanda, Advs. for R-1.

CORAM:

HON'BLE MR. JUSTICE PURUSHAINDR KUMAR KAURAV

ORDER

% **17.09.2024**

1. The order sheet would indicate that on 24.08.2022, the statement of learned counsel appearing for the petitioner was placed on record, wherein, he stated that the aspect of interest may also be decided at the time of disposal of the writ petition if, in case, the petitioner fails in the instant writ petition.
2. Learned counsel appearing for the petitioner, therefore, submits that in the instant case, the petitioner has a strong *prima facie* case and if the facts of the case would be considered in right perspective, the same would indicate that the impugned order dated 24.06.2019 is perverse.
3. Learned senior counsel appearing for respondent no.1, on the other hand, submits that when the matter was remitted back to the Municipal Taxation Tribunal (hereinafter 'the Tribunal'), the Court in order to secure



the amount, directed for deposition of Rs.50,00,000/-. He, therefore, submits that once the Tribunal had decided the controversy in favour of respondent no.1, the petitioner ought to have refunded the entire amount with necessary interest to respondent no.1.

4. He further submits that till date, there is no stay with respect to the impugned order in the instant writ petition.

5. I have considered the submissions made by learned counsel appearing for the parties and also perused the record.

6. The impugned order would indicate that the Tribunal, after considering the controversy in detail, has come to the conclusion that the demand against the petitioner was illegal and improper and accordingly, the assessment order dated 23.11.2016 came to be set aside.

7. The Tribunal in paragraph no.66 of the impugned order had directed for refund of the said amount within a period of 60 days from the date of the said order.

8. Having considered the nature of the controversy and the fact that the impugned order in the instant petition was passed in favour of the respondent way back in the year 2019, there is no reason as to why the petitioner should not be directed to deposit the aforesaid amount along with an interest @6% before the Registry of this Court. Ordered accordingly.

9. Let the same be done within a period of four weeks from today.

10. List for hearing on 29.01.2025.

PURUSHAINDR KUMAR KAURAV, J
SEPTEMBER 17, 2024/P