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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, Mr. Adhirath Singh, Advocates (M: 9810058835)

versus

M/S ROOTS CORPORATION LIMITED AND ORS.

.....Respondents

Through: Mr. Vikas Dhawan, Sr. Advocate with Mr. Sambit Nanda and Ms. Sanskriti Bansal, Advocates for R-1
Mr. Rajat Malhotra, Ms. Madhu Kumari, Ms. Kamayani Tripathi, Mr. Tathagat Tiwari, Mr. Prathmesh Agrawal, Mr. Utkarsh Mishra, Advocates for R-3 (M:8171858881)

CORAM:

HON'BLE MS. JUSTICE MINI PUSHKARNA

ORDER

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15.10.2025

1. Written submissions on behalf of the parties are on record.
2. Learned Senior Counsel appearing for the respondent no. 1 submits that in terms of the directions passed by this Court, respondent no. 1 had filed an appeal before the Municipal Taxation Tribunal ("MTT") and had deposited a sum of Rs. 15,00,000/- with the Municipal Corporation of Delhi ("MCD").
3. He submits that the MTT has held that the land in question remains the land of the Union of India and, therefore, is not amenable to payment of



property tax.

4. Thus, he submits that the issue before this Court would be as regards whether there is any error on the face of the record in the impugned order passed by the appellate authority or whether the appellate authority had the jurisdiction to pass the said order.

5. The aforesaid submissions made by learned Senior Counsel for the respondent no. 1 are supported by learned counsel for respondent no. 3.

6. However, the aforesaid submissions are disputed by learned counsel for the petitioner.

7. List for hearing on 09th March, 2026, in the Top Ten Matters in the *Advance List*.

MINI PUSHKARNA, J

OCTOBER 15, 2025/au