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

\+ W.P.(C) 14295/2023

MR RAJINDER SINGH .....Petitioner

Through: Mr. Shashank Garg, Sr. Advocate along with Mr. Rajinder Singh, Mr. Moinuddin Khan, Ms. Khushboo Kohli, Ms. Sheryll Singh and Ms. Aradhya, Advocates.

versus

MUNICIPAL CORPORATION OF DELHI .....Respondent

Through: Ms. Sunieta Ojha, Advocate (through VC) for MCD.

CORAM:
HON'BLE MR. JUSTICE SACHIN DATTA

O R D E R

% **12.12.2025**

CM APPL.78703/2025 (filed on behalf of petitioner for non-compliance of the order dated 02.11.2023)

1. The present application has been filed alleging that the respondent is acting in violation of the order dated 02.11.2023 passed in the present proceedings. The said order, *inter-alia*, reads as under:-

> *"2. The petitioner, who is a lawyer by profession, is aggrieved by a show cause notice dated 25.07.2023 and an assessment order dated 12.09.2023 in respect of his property i.e. 12/78-78A, Basement, Vikram Vihar, Lajpat Nagar-IV, New Delhi-110024, to the extent that the property has been assessed as a commercial establishment. It is submitted by Mr. Vivek Sood, learned Senior Counsel for the petitioner, that the issue is covered in his favour by the Division Bench judgment of this Court dated 23.03.2023 in LPA 564/2015 [South Delhi Municipal Corporation vs. B. N. Magon].*
>
> *3. MCD is directed to file its counter affidavit within four weeks from today. Rejoinder thereto, if any, be filed within two weeks thereafter.*
>
> *4. In the meanwhile, having regard to the aforesaid judgment of the Division Bench, MCD is directed not to take any coercive action in respect of the petitioner's property, subject to the petitioner paying the property tax at the rates applicable to residential properties. It is stated by learned Senior Counsel for the petitioner that property tax on this*

basis has already been deposited until the current year."

2. The apprehension of the petitioner that the respondent is acting in violation of the aforesaid order emanates from a communication dated 08.12.2025 (filed as Annexure B to the present application). The same reads as under:-

No.TAX/MCD/CNZ/2025/ 5188 **Dated:-** 08**.12.2025**

To,

Sh. Rajinder Singh,
12/78-78A, Basement, Vikram Vihar,
Lajpat Nagar-IV,
New Delhi- 110024,
Mobile No. 9312250305.

Subject: Advisory to avail SUNIYO SCHEME 2025-26 and to clear outstanding property tax dues of Property No. 12/78-78A, Basement, Vikram Vihar, Lajpat Nagar-IV, New Delhi-110024 (UPIC No. 160275500027700).

Sir/Madam,

Kind attention is invited towards Notice issued u/s 123D of DMC Act, 1957 made after scrutiny of self-assessment property tax return (SAPTR) filed by you or due to non-filing of SAPTR concerning to subject property. On verification of record, it is found that you have not yet made the payment of dues which might have prompted initiation of penal provisions including prosecution or attachment of property under the relevant sections of DMC Act, 1957 (amended).

In the above connection, it is intimated that the MCD has recently announced one-time property-tax Amnesty Scheme called **SUNIYO** (Sumpattikar Niptan Yojna) for the benefit of the tax-payers requiring only the payment of principal amount of property tax from F.Y. 2020-21 to 2025-26 plus 2% late fee of the principal tax amount **(i.e. total six years' tax + 2% late fee only)** that too without imposition of any kind of interest till the **validity of the Suniyo Scheme i.e. 31.12.2025.** On availing the scheme, all previous dues prior to 2020-21 including interest & penalty will be waived off as per provisions of said scheme.

Keeping in view of above, you are requested to avail this golden opportunity i.e one-time property-tax Amnesty Scheme called **SUNIYO** (Sumpattikar Niptan Yojna) and file PTR by accessing the link for the purpose at*https://mcdonline.nic.in/ptrmcd/web/citizen/info.*

The taxpayers, whose case(s) are pending under litigation in any court i.e. Municipal Taxation Tribunal/District Court/High Court/Supreme Court etc., and want to avail benefits of this scheme, have to file a written undertaking **(Specimen is at Annex-A)** that the taxpayer will withdraw the court case pending in any court and shall agree to the terms and conditions of the SUNIYO 2025-26 Scheme.

Failure to clear property tax dues may invite initiation of penal provisions including prosecution or attachment of property under the relevant sections of DMC Act, 1957 (amended).

Asstt. Assessor & Collector
Central Zone

3. A perusal of the above communication reveals that the same has been addressed in the context of an 'Amnesty Scheme' known as "SUNIYO (*Sampattikar Niptan Yojna*)".

4. Learned counsel for the respondent submits that the purport of the said communication is only to apprise the petitioner of the concerned Scheme and not to take any action in derogation of the said order dated 02.11.2023. The said statement is taken on record.

5. The MCD is directed to adhere to the interim directions contained in the said order dated 02.11.2023 and refrain from taking any coercive steps against the petitioner, subject to the petitioner continuing to pay property tax as per the rates applicable to the residential premises. The respondent MCD is also directed to refrain from sending similar further communication/s to the petitioner.

6. The application is disposed of in the above terms.

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7. List on 10.02.2026, the date already fixed.

SACHIN DATTA, J

DECEMBER 12, 2025/r