

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Civil Appeal No(s). 872/2005

MUNICIPAL CORPORATION OF DELHI

Appellant(s)

VERSUS

L.K.GARG

Respondent(s)

(with appln. (s) for bringing on record and office report)

Date : 11/05/2015 This appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.K. SIKRI
HON'BLE MR. JUSTICE ROHINTON FALI NARIMAN

For Appellant(s)

Mrs. Amita Gupta,Adv.

For Respondent(s)

Mr. P.H.Parekh,Sr.Adv.
Mr. Sumit Goel,Adv.
Mr. Vishal Prasad,Adv.
Ms. S.Lakshmi Iyer,Adv.
Ms. Ritika Sethi,Adv.for
M/s. Parekh & Co.

UPON hearing the counsel the Court made the following
O R D E R

The appeal is dismissed in terms of the signed order.

(SUMAN WADHWA)
AR-cum-PS

(SUMAN JAIN)
COURT MASTER

Signed order is placed on the file.

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 872 OF 2005

Municipal corporation of Delhi

Appellant(s)

VERSUS

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O R D E R

We find from the records that the tax effect particularly here is only Rs.20,000/-and the period involved is about 30 years. Inasmuch as with effect from 2004 the whole basis of levying the property tax has changed making the property in Delhi exigible to property tax on unit area by virtue of amendment in the Delhi Municipal Act. For this reason alone, we are not inclined to entertain this appeal. However, we leave the question of law open to be determined in an appropriate case. The appeal is accordingly dismissed.

.....J.
(A.K.SIKRI)

.....J.
(ROHINTON FALI NARIMAN)

New Delhi;
Date: 11.5.2015.