

Ballabh Dass Aggarwal Vs. New Delhi Municipal Committee and anr.

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Court : Delhi

Decided On : Oct-14-1967

Reported in : 35(1988)DLT94

Judge : Sunanda Bhandare, J.

Acts : [Constitution of India](#) - Article 227; [Municipal Corporation Act, 1957](#) - Sections 126

Appeal No. : Civil Miscellaneous (Main) Appeal No. 101 of 1973

Appellant : Ballabh Dass Aggarwal

Respondent : New Delhi Municipal Committee and anr.

Judgement :

Sunanda Bhandare, J.

(1) This petition under Article 227 of the [Constitution of India](#) is directed against the order of the Additional District Magistrate, Delhi dated 20th December 1972 whereby the learned Judge disposed of three house-tax appeals for the assessment years 1970-71, 1971-72 and 1972-73 and set aside the enhancement of annual value of property bearing no. 4, Tolstoy Marg, New Delhi from Rs. 30,000.00 to Rs. 58,740.00 and remanded the case back to the New Delhi Municipal Committee for assessment of the out-house of the said property.

(2) The main contention of the petitioner in this case is that once the standard rent was fixed, merely because the petitioner was paying property tax on the basis of annual value of Rs. 30,000.00 in the past could not be the criteria for fixing annual value for that building even in the future. As regards the outhouse, the contention is that the annual value was fixed at Rs. 270.00 on the basis of standard rent and there was no necessity of remanding the case back to the New Delhi Municipal Committee for re-assessment and the Additional District Magistrate, Delhi had wrongly remanded the case.

(3) I find that the impugned order deals with three assessment orders whereas the petitioner has filed only one petition for three assessment years in this Court. It is well-settled that separate petitions have to be filed for separate assessment years. No one appears for the petitioner today, however in the interest of justice instead of rejecting the petition on this ground alone I think that it would be just and proper if this petition is treated to be for one assessment year i.e. 1970-71.

(4) The question of fixation of annual value is now well-settled and as per the judgment of the Supreme Court in *Balbir Singh & tohers v. Municipal Corporation of Delhi and tohers*, : [1985]152ITR388(SC) the annual value has to be fixed on the basis of the standard rent. I am, therefore, of the opinion that the Additional District Magistrate was not right in fixing the annual value of the main building at Rs 30,000.00 when the standard rent for the said property was already fixed at Rs. 8250.00. Similarly for the outhouse since the annual value had been fixed at Rs. 270.00 on the basis of the standard rent there was no necessity for the Additional District Magistrate to remand the case back to the New Delhi Municipal Committee.

(5) In the result, the petition is allowed. The assessment order dated 20th December 1972 Along with the assessment resolution dated 20th March 1970 is set aside. No costs.

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