

05.02.2003

Present : Mr.B.B. Jain for the petitioner.
Mr.Rakesh Kumar for the respondent.

CW 952/2003 & CM 1476/2003

The petitioner has impugned the order of assessment as also the warrant of distress attaching the bank accounts of the petitioner on account of non-payment of plot tax liability.

Learned counsel for the petitioner contends that no vacant land tax is payable on the plot which is a lease hold plot in view of the Full Bench judgment of this Court in MCD Vs. Shashank Steel Industries (P) Ltd., 100 (2002) DLT 66. This position is not disputed by the learned counsel for the respondent.

In view of the aforesaid the impugned order dated 5.7.2002, impugned notice dated 7.1.2003 and the impugned warrant of distress dated 28.1.2003 are hereby quashed and the attachment is lifted.

Learned counsel for the parties state that building has been completed and occupancy certificate has been granted on 8.12.2000 (Annexure P-4) and notice under Section 126 of the DMC Act, 1957 has already been issued.

Dasti to parties.

February 5, 2003
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SANJAY KISHAN KAUL, J.

Signature Not Verified

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