

In the matter of:

India Trade Promotion Organisation .....Petitioner

Vs.

M/s. Palace Restaurant ...Respondent

Present: Mr. Ayush Kapur, counsel along with Sunita Kamboj, DM for petitioner

Mr. Vinayak Marwah, counsel for the respondent.

In continuation to the arguments held on 11.10.2022, 30.11.2022, 7.2.2023 and 21.3.2023 and 2.5.2023, both the counsels were asked to provide the information, sought for, on the last date of hearings.

Ld. Counsel for the respondent submitted that appurtenant green area of 1178 sq. mtrs. is not liable to property tax and is separate from the main agreement. Ld. Counsel for the respondent further submitted that whatever demand was raised towards property tax at that time by the petitioner, the payment was made. However, he submitted that being old records which are not available now, they cannot confirm this. Ld. Counsel for the respondent further submitted that after the introduction of unit area method/revised rate, they have not made the payment since petitioner has not shown any evidence that they have deposited the same with the MCD on behalf of respondent.

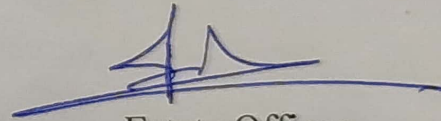
It was ascertained from the records that the revised rate, after introduction of unit area method was applicable from 1.4.2004 since the category of Pragati Maidan Complex was changed to A from E. As per the revised property tax document filed on 17.7.2009 which was shown by the petitioner at page no.108 of the written submissions filed by the petitioner on 14.9.20022 where it was ascertained the revised rate of property tax has been submitted with MCD along with payments thereof for the period 2004-05 to 2008-09. In the details also mentioned in the Annexure, the name of Place Restaurant having area 460 + 1178 sq. mtr was there.

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The property return/document of 2009-10 also showed by the petitioner where they have paid the amount to MCD as lump sum amount for all the occupants of Pragati Maidan which includes Place Restaurant.

It is also observed that payment has been made by ITPO as lump sum for all the occupants including Place Restaurant. The documents relating to the lump sum payment receipts of MCD also shown by the petitioner. However, respondent mentioned that they are not relying on the documents hence the payment made by petitioner to MCD cannot be confirmed at this stage. Respondent may visit the office of MCD for verification of the payment made by petitioner. The other observations in the Order dt. 18.9.2021 of District Judge can be further clarified.

The next date of hearing is fixed as 3.7.2023, as requested by both the counsels due to vacations in June.



Estate Officer  
31.05.2023

File No.139/EST/2014