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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
+ LPA 615/2025, CM APPL. 62265/2025 & CM APPL. 62266/2025

P.P. INTERNATIONAL SCHOOL .....Appellant  
Through: Mr. Kamal Gupta, Ms. Tripti Gupta,  
Mr. Sparsh Aggarwal, Ms. Madhulika  
Singh, Ms. Sabrina Singh and Mr.  
Kartik Kumar, Advocates.

versus

MUNICIPAL CORPORATION OF DELHI .....Respondents  
Through: Mr. Tushar Sannu, Ms. Priyanka  
Tiwary, Mr. Navnit S. Pradhan, Mr.  
Parvin Bansal, Advocates for MCD  
with Mr. Vedanand, SO and Mr.  
Chander Shekhar, ASO.

*Date of Decision: 26<sup>th</sup> September, 2025*

**CORAM:**  
**HON'BLE THE CHIEF JUSTICE**  
**HON'BLE MR. JUSTICE TUSHAR RAO GEDELA**

**JUDGEMENT**

**TUSHAR RAO GEDELA, J : (ORAL)**

1. Present Letters Patent Appeal has been filed challenging the order dated 25.09.2025 passed by the learned Single Judge in the writ petition bearing W.P.(C) 14836/2025 whereby the interim prayer of the appellant seeking permission to deposit the property tax as calculated by the MCD under the Amnesty Scheme, without prejudice to the rights and contentions of the parties and subject to the outcome of the underlying writ petition, was not granted.

2. Mr. Kamal Gupta, learned counsel appears for the appellant and states that the only prayer sought before this Court and which was not granted by



the learned Single Judge in the underlying writ petition is, that the appellant be permitted to deposit the quantum of property tax as per the calculations made by the MCD under the One Time Property Tax Amnesty Scheme 2025-26 called *Sumpattikar Niptaan Yojana (SUNIYO)* notified by the respondent/MCD, subject to the outcome of the underlying writ petition. He submits that the prayer is made on an urgent basis inasmuch as the Amnesty Scheme as notified would expire on 30.09.2025.

3. He states that as per the calculations made by the MCD, the property tax which is calculated under the said Amnesty Scheme comes to three times the tax amount as calculated by the appellant. He states that in case the appellant complies with the deposit of property tax to be made under the Amnesty Scheme and simultaneously withdraws all the pending litigations including the underlying writ petition, the question of whether the calculations made by the MCD Portal or the appellant are correct or incorrect, shall not be available to the appellant, causing irreparable injury and financial loss to it. He submits that in case the appellant is permitted to deposit the amount as calculated by the MCD under the Amnesty Scheme subject to the outcome of the underlying writ petition, two purposes would be served. One, that MCD would have received the property tax which, according to it, is the correct amount and as such, would be secure to that extent and; two, that the redressal of the grievances of the appellant to the extent of calculation of the property tax due under the Amnesty Scheme would still be available for the learned Single Judge to decide. According to him, neither party would be at loss.

4. Learned counsel also submits that the previous writ petitions filed by the appellant challenging Show Cause Notice/Assessment Orders passed by the MCD and pending adjudication before the learned Single Judge would



also be withdrawn in terms of the conditions in the Amnesty Scheme, except the underlying writ petition. He states that the learned Single Judge did not consider the aforesaid proposition, constraining the appellant to approach this Court.

5. *Per Contra*, Mr. Tushar Sannu, learned Standing Counsel for the MCD vehemently opposes the submissions of the appellant. He states that on a previous occasion, a similar Amnesty Scheme floated by the MCD in the year 2023, was challenged by some assesseees on similar grounds *vide* W.P.(C) 6420/2013 & batch. *Vide* order dated 02.02.2023, a Coordinate Bench in para 6 had passed interim directions in the said batch which reads thus:-

*“6. In these circumstances, the Corporation will accept the requisite amount payable by each of the petitioners, without insistence on furnishing an affidavit containing inter alia an averment to the effect that they would withdraw their respective writ actions.”*

6. He states that the MCD had challenged the said order dated 02.02.2023, particularly the observations in para 6 noted above of the Coordinate Bench, before the Hon’ble Supreme Court by way of a Special Leave Petition (Civil) Diary No.32410/2023 titled *Municipal Corporation of Delhi & Anr. vs. Pradeep Kumar Nahata*. The Hon’ble Supreme Court *vide* order dated 25.08.2023 had issued notice and restrained from operation, the interim order dated 02.02.2023 referred to above. In these circumstances, learned counsel submits that no interim order as sought by the appellant can be passed having regard to the order passed by the Hon’ble Supreme Court.

7. That apart, learned counsel for MCD also submits that the terms of the Amnesty Scheme are not questionable since it is a policy decision and is only an offer to the assesseees as a one-time measure. He dilates further by stating that there is no compulsion upon the assesseees to avail of this Scheme and it is



a one-time benefit formulated by the MCD for the purposes of collection of tax. He submits that under the Scheme, the MCD is only reckoning property tax for the current year i.e. 2025-26 and previous five years with the condition that all the dues prior to the year FY 2020-21 including interest and penalty will stand waived off. He submits that in these circumstances, the Amnesty Scheme being a policy decision, cannot be interfered with by this Court, particularly on the methodology or manner of taxation. He relies upon the judgment of the Hon'ble Supreme Court in *Satyakam Arya vs. Union of India & Anr.* bearing W.P.(C) 178/2021 whereby *vide* order dated 04.03.2021, the petitioner therein sought certain reliefs *qua* the GST Amnesty Scheme dated 24.05.2020. He states that in para 3 of the said order, the Hon'ble Supreme Court categorically observed that the Amnesty Scheme itself lies in the realm of a policy intervention by the Union Government and that the terms on which the said Scheme has been granted are matters of policy requiring no interference by the Court.

8. We have heard Mr. Gupta, learned counsel for the appellant as also Mr. Sannu, learned Standing Counsel for the MCD.

9. At the initial stage, we were inclined to grant interim directions to the extent of directing the appellant to deposit the property tax under the aegis of the Amnesty Scheme in the manner as calculated by the MCD, however, subject to the outcome of the underlying writ petition. However, we are compelled to note the order dated 02.02.2023 passed by the Coordinate Bench in W.P.(C) 6420/2013 & batch as also the order dated 25.08.2023 passed by the Hon'ble Supreme Court in the aforesaid SLP restraining the operation of the interim directions passed in the order dated 02.02.2023 of the Coordinate bench. In these circumstances, having regard to the aforesaid injunction, it may not be appropriate to pass the aforesaid directions as sought by the



appellant.

10. Learned counsel for the appellant places reliance on the judgment of the Hon'ble Supreme Court in *Mohinder Singh Gill & Anr. vs. The Chief Election Commissioner, New Delhi & Ors., (1978) 1 SCC 405*. We are unable to appreciate as to for what proposition the appellant is placing reliance on the said judgment.

11. In that view of the matter, and since the challenge in the appeal was only limited to the aforesaid extent, we find no merits in the appeal and the same is dismissed alongwith pending applications, without any order as to costs.

12. We make it clear that we have not made any observations on the merits of the matter and parties are at liberty to raise all contentions before the learned Single Judge in the underlying writ petition.

**TUSHAR RAO GEDELA, J**

**DEVENDRA KUMAR UPADHYAYA, CJ**

**SEPTEMBER 26, 2025/aj/rl**