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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **W.P.(C) 881/2022**

NEELIMA TRIPATHI

..... Petitioner

Through: Mr. Rajshekhar Rao, Senior Advocate
alongwith Mr. Srinivasan
Ramaswamy and Ms. Sonal Sarda,
Advocates.

versus

NEW DELHI MUNICIPAL COUNCIL & ORS. Respondents

Through: Mr. Yoginder Handoo and Mr. Aditya
Vikram Singh, Advocate for
respondent Nos. 1 & 2/ NDMC.
Mr. Vijay Joshi, Advocate for
respondent No. 3/ UOI.

CORAM:

HON'BLE MR. JUSTICE VIPIN SANGHI

HON'BLE MR. JUSTICE JASMEET SINGH

ORDER

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14.01.2022

CM Nos. 2509/2022 & CM No. 2510/2022

1. Exemptions allowed, subject to all just exceptions.
2. The applications stand disposed of.

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3. There are other similar matters challenging Section 63(2) of the New Delhi Municipal Council Act, 1994 pending consideration before this Court, including W.P.(C) No.4146/2010.
4. Issue notice. Mr. Aditya Vikram Singh accepts notice on behalf of respondent Nos. 1 & 2/ NDMC; Mr. Vikram Joshi accepts notice on behalf of respondent No. 3/ UOI. Counter-affidavit(s) be filed within six weeks. Rejoinder thereto, if any, be filed before the next date.



5. List on 09.05.2022 alongwith the connected petitions.

CM No. 2508/2022

6. By this application, the petitioner seeks ad-interim stay of the impugned notice dated 23.12.2021 bearing No. Notice U/S 72/2021-2022/17221/189/Dy. Dir (Tax-11) issued by respondent Nos. 1 & 2. The petitioner seeks restraint against enforcement of any demand or taking of any coercive action against the respondent in pursuance of the impugned notice aforesaid.

7. We are not inclined to pass any interim order considering the fact that the petitioner is seeking stay in respect of a possible tax demand. It is well settled that the interest of the revenue cannot be jeopardised and courts should not stay tax demands. We may refer to the judgment of the Supreme Court in *Assistant Collector of Central Excise, Chandan Nagar, West Bengal v. Dunlop India Ltd. and Others*, (1985) 1 SCC 260.

8. Prima-facie as well, we do not find the petitioner has made out a case. For this reason as well, we are not inclined to pass any interim order in favour of the petitioner. It shall be open to the respondent NDMC to proceed with finalization of the impugned notice dated 23.12.2021 after granting an opportunity to the petitioner to respond to the same.

9. The application is dismissed.

VIPIN SANGHI, J

JASMEET SINGH, J

JANUARY 14, 2022

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