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

% **Date of decision: 07.05.2025**

+ W.P.(C) 6016/2025

MONU DHINGRA & ORS.

.....Petitioners

Through: Mr. M.A. Niyazi (9810417306),
Ms.Anamika Ghai Niyazi, Ms.Kirti
Bhardwaj, Ms.Nehmat Sethi and
Mr.Arquam Ali, Advocates
E-mail
niyazilawchambers@gmail.com

versus

NEW DELHI MUNICIPAL COUNCIL

.....Respondent

Through: Mr.Sanjay Sharma, ASC with
Mr.Ravi Krishan Chandna, Asst. SC,
Mr.Malyaj Sehgal and Mr.Abhay
Singh, Advocates (Mob-9711752002)
E-mail-
ravikrishanchandna@gmail.com

CORAM:

HON'BLE MS. JUSTICE MINI PUSHKARNA

MINI PUSHKARNA, J (ORAL)

W.P.(C) 6016/2025 & CM APPL. 27554/2025 (Stay)

1. The present writ petition has been filed, *inter alia*, for directions to the respondent-New Delhi Municipal Council (“NDMC”), for fixing a specific period within which the respondent is bound to make the proposed Assessment List available for inspection. Further, it is prayed for providing extracts, as demanded by the petitioners.
2. The petitioners also pray for directions to the respondent to provide the petitioners, with extracts from the Assessment List, for the current



Assessment Year 2025-2026, as stipulated under Section 70 of the New Delhi Municipal Council Act, 1994 (“NDMC Act”), and the Public Notice dated 15th April, 2025.

3. Learned counsel appearing for the petitioners submits that the petitioners are forced to approach this Court due to the persistent and unlawful conduct of the Respondent/NDMC, which has consistently failed to fulfill its legal obligations. It is submitted that despite multiple representations by the petitioners on 21st April, 2025, 23rd April, 2025, and 24th April, 2025, the respondent has deliberately withheld the extracts from the Assessment List for the Assessment Year 2025-2026, denying the petitioners the opportunity to file objections within the prescribed time frame.

4. Learned counsel appearing for the petitioners submits that the petitioners had filed a similar writ petition, i.e., *W.P.(C) 1878/2022*, wherein, directions were passed against the respondent herein to provide the extracts free of charge to the petitioners. However, it is submitted that despite the judgment dated 02nd March, 2022, passed in *W.P.(C) 1878/2022*, the respondent has not been complying with the orders, on account of which, the petitioners also had to file a contempt petition, i.e., *CONT.CAS(C) 717/2021*, against the respondent for non-compliance.

5. It is further submitted that there is no prescribed time frame within the NDMC Act or Bye-Laws, for the respondent to provide these extracts or allow inspection. This absence of clear Guidelines has been exploited by the respondent, to delay or deny citizens their rightful access to the Assessment List.



6. Learned counsel appearing for the petitioners has drawn the attention of this Court to the order dated 26th August, 2021, passed in *W.P. (C) 3932/2021* titled as *Saroj Tandon Versus NDMC*, to submit that by way of the said order, directions have already been issued by this Court for providing the extracts with respect to other properties also.

7. Thus, learned counsel appearing for the petitioners submits that the petitioners need information of the following PID numbers on his e-mail ID, i.e., mdhingra2@gmail.com:-

- i. P-9218 to P-9889
- ii. P-14972
- iii. P-14980
- iv. P-15365
- v. P-15417

8. He further submits that the petitioners also need the following PID numbers on the e-mail address of the petitioners, i.e., anshutandon35@gmail.com:-

- i) P - 12183 to P - 15992
- ii) P - 5344 to P - 6082
- iii) p -100
- iv) P -119
- v) P -11990
- vi) P -12
- vii) P - 120 to 121
- viii) P - 12132 to P - 15980
- ix) P-16 to P- 28
- x) P- 2890
- xi) P- 6581 to P- 6582
- xii) P- 66
- xiii) P-85
- xiv) P - 854 to P - 999
- xv) P-10000
- xvi) P -10019
- xvii) P-1002



- xviii) P -10020 to P -10065
xix) P -13743 to P -15622
xx) P- 5430 to P- 9903.

9. Learned counsel appearing for the petitioners submits that the petitioners shall be satisfied, if they are provided with extracts of the aforesaid properties, in terms of Section 70 of the NDMC Act.

10. Attention of this Court is also drawn to the order dated 16th May, 2024 passed in *W.P. (C) 6675/2024*, titled as *Saroj Tandon & Ors. Versus New Delhi Municipal Council*, wherein, it has been held as follows:-

“xxx xxx xxx

10. Needless to say, any objection that may be filed by the petitioners shall be considered in accordance with the statutory prescriptions, including Section 70(5) of the NDMC Act, 1994. Further a copy of the duly authenticated, finalized Assessment List shall also be made available to the petitioners for inspection, as contemplated under Section 70(7) of the NDMC Act, 1994.

11. Learned counsel for the petitioners does not press for any other prayer/directions except emphasizing that NDMC must be scrupulous in adhering to the above noted statutory provisions so that the petitioners are not constrained to file writ petitions every year seeking enforcement of their statutory rights. Needless to say, it is incumbent on the respondent/NDMC to adhere to the relevant statutory provisions without fail, and to ensure their meaningful implementation.

xxx xxx xxx”

11. *Per contra*, learned counsel appearing for the respondent draws the attention of this Court to the Public Notice issued by the NDMC, wherein it has been stated as follows:-

“It is hereby brought to the notice of the general public and all concerned that in pursuance of section-70 of the NDMC Act-1994(hereinafter referred to as the Act) the Assessment List for the year 2025-26 of all lands and buildings in NDMC area is available for inspection in Room No. 9006, 9th Floor Palika Kendra, Sansad Marg, New Delhi. It is proposed to adopt the Assessment List as amended till 10/04/2025 under Section 73 of the Act after suitable



amendments, if any, under order of the Court of Under Section 72 of the Act or after assessment of the Rateable Value.

2. Every person claiming to be owner, lessee or occupier of any land or building in NDMC area included in the assessment list and any authorized agent of such person may inspect the list in Property Tax Department of NDMC and take extracts from the same, free of charges. Owners can also check their details on NDMC Website www.ndmc.gov.in with already given J.D. (P.I.D. No.) and password (D&C No.) without paying visit to NDMC building.

3. Owners may file their objections, if any, against the list. Objections received in response to this Public Notice up to 15.05.2025 shall be duly considered. However, objections received prior to 15.04.2025 or after 15.05.2025 shall not be taken into consideration for the exercise. Objections must be made in prescribed performa available on NDMC website and submitted in Room No. 9006 at 9th Floor, Palika Kendra, NDMC, New Delhi, on all working days between 10:00 A.M. to 1:00 P.M. or send e-mail address at director.tax@ndmc.gov.in.

4. Objections to the Assessment List are not necessary, where the rateable value is likely to be revised with retrospective effect as a consequence of decision on pending notices issued under Section 72 of the Act or in remand back cases or with any directions/orders passed by any competent Court of Law in any case. Assessment list in all such cases is provisional only and are subject to finalization as per legal provisions.”

(Emphasis Supplied)

12. By referring to the aforesaid, learned counsel for the respondent-NDMC, submits that the general public, as also the petitioners herein, are at liberty to inspect the list of the Property Tax Department of NDMC, and take extracts from the same, free of charge. He further submits that specific timelines have been given in the said Public Notice, as per which, the said documents can be obtained and objections to the Assessment List can be filed by the respective owners of the properties in question.

13. He further relies upon Section 70 of the NDMC Act, 1994, to submit that the aforesaid Public Notice had been issued in terms of the said



provision and that the respondents have never denied any document to the petitioners.

14. Having heard learned counsel appearing for the parties, this Court notes that *vide* order dated 26th August, 2021, in *WP (C) 3932/2021*, titled as ***Saroj Tandon Versus New Delhi Municipal Council***, the issue with regard to providing the extracts of the proposed assessment list, with respect to the properties of the third parties also, has been settled by this Court. By way of the aforesaid order, it has been categorically held that a party would be entitled to the extract of the proposed Assessment List of the other properties also, besides their own property. The relevant portion of the aforesaid order, is extracted, as below:-

“xxx xxx xxx

10. Learned counsel for the petitioner submits that petitioner is seeking an extract of the list comprising of the properties in Khan Market area so that a comparison can be drawn with regard to the assessment of the property of the petitioner, vis-a-vis the other properties.

11. He submits that in the past also similar extracts of the list have been provided by the respondent to various individuals. As an example, he has annexed copies of the assessment lists for certain years as Annexure-P5 to the petition.

12. Application is opposed by learned counsel for the respondent. Learned counsel for the Respondent submits that Section 70(2) of the Act permits inspection of the list. However, extract which is mentioned in Section 70(2) of the Act is the extract of the property of the applicant and not an extract of other properties or the entire list.

13. Learned counsel submits that petitioner cannot be provided either the entire list or extracts of the list comprising of properties other than the properties of the petitioner which are included in the list.

xxx xxx xxx

22. The expression used in sub-section (2) is 'to take extracts therefrom'. The word extracts has not been qualified by the



legislature with the words 'own property' as is sought to be contended on behalf of the respondent.

23. The purport of the Act is that a person who satisfies the criteria mentioned in sub-section (2) is entitled to an inspection of the entire list and also take extracts from the list. Further the word 'extracts' is used in plural and not in singular which implies that the said person can take extract of more than one entry.

24. Since the entire list is open for inspection, there does not seem to be any reason to restrict taking of extracts of multiple entries in the list or restricting the extracts only to the land or building of the applicant.

25. The judgments in the case of Gurudevudutta (supra) and Nathi Devi (Supra) relied upon by learned counsel for the Respondent do not support the case of the respondent. Rather they support the case of the petitioner in as much as they lay down that every word and/or expression used by the legislature has to be given a meaning.

26. As noticed herein above, legislature has used the expression 'extracts' in plural. Legislature has not qualified the word 'extracts' for it to be given a restrictive meaning. Courts while interpreting the statute will not supplement the statute with additional words when the words are clear, plain, unambiguous and reasonably susceptible to only one meaning.

27. The entries that are contained in the list are property number, name and address of owner and its rateable value.

28. At the time when the list is open for inspection, no embargo is provided by the statute on the person, inspecting the list, to take down notes of the list. If a person while inspecting the list can obtain information as contained in the list of other properties, there seems to be no justification in depriving said individuals from taking extracts of the list of other properties. Rather it would save the time of respondent themselves who have to make the list available for inspection.

29. No reasonable explanation has been provided by the Respondents for depriving the petitioner of the extract of the list containing details of all the properties of Khan Market.

30. When, admittedly, the entire list is open for inspection and Petitioner can inspect and take down details of all the properties of



Khan market, it does not seem to logic as to why petitioner should be deprived of an extract of the same.

31. Further reading of sub-section (7) shows that the final authenticated list shall be open free of charge during office hours to all specified persons.

32. Reading sub-section (7) with sub-section (2) the expression open would have to be construed as open for inspection and also obtaining the extract as stipulated in sub-section (2)

xxx xxx xxx”

(Emphasis Supplied)

15. Considering the aforesaid, the respondent-NDMC is directed to provide the extracts of the PID numbers, as mentioned aforesaid, to the petitioners through the e-mails, as noted, hereinabove.

16. Let the needful be done by the NDMC within a period of two days, from today.

17. It is further directed that as an when the Assessment List is finalised, the same shall also be provided to the petitioner on the Emails, as noted hereinabove.

18. With the aforesaid directions, the present petition, along with pending applications, is accordingly, disposed of.

19. For compliance on behalf of the respondent-NDMC, re-notify on 13th May, 2025.

MAY 7, 2025
dy

MINI PUSHKARNA, J