

Municipal Corporation of Delhi Vs Mohd. Ishaq and Another

Court: Delhi High Court

Date of Decision: Nov. 22, 2001

Citation: (2002) 95 DLT 398

Hon'ble Judges: Manmohan Sarin, J

Bench: Single Bench

Advocate: Amita Gupta, for the Appellant; Zafar Siddique, for the Respondent

Final Decision: Dismissed

Judgement

1. Rule.

2. With the consent of the parties, writ petition is taken up for disposal.

3. By this writ petition, petitioner seeks quashing of judgment dated 13.1.1998, passed by the Additional District Judge, Delhi in House Tax No.

556/97.

4. Learned counsel for the petitioner urged before me that petitioner/MCD is entitled to charge at commercial rates, since the premises were being

used by the assessed for commercial purpose. She relied on a so called admission in an Inspection Report.

Respondent No. 1 happens to be an

illiterate person, who signs only in vernacular. Learned Additional District Judge while dealing in his order held that, ""Even in the Inspection Report,

it has been mentioned that the property is self-occupied and Phatta and Ballies are alleged to have been found in the premises. Keeping of the

Phatta and Ballies, itself does not make the property commercial. It is admitted that the property is situated in the residential colony. The Assessing

Authority should have been taken the residential rate for assessing the property.

5. I have perused the original records, as produced. No doubt in the form of objections filed, it is mentioned that the structure is of tin shed.

However, the sale deed, produced on record, showed the structure of a room. In the column date of occupation, the objections clearly state,

Residential dated 25.5.85."" Again as regards so called admission, it is to the following effect:

Mohd. Ishaq attended today regarding the assessment of property No. G-194, Dilshad Extension-I, and admits the recorded accommodation

shown in Form No. 76/62 and says that the premises is being used by him as self-occupied. Mohd. Ishaq has submitted no documents. Hearing

closed.

6. From the use of the term "self-occupation is for commercial purposes. It is not disputed before me that there was no evidence either produced

by the Corporation or on record, which would have indicated carrying out any commercial activity in the shape of any invoices cash memos etc.

7. In these circumstances, I find no ground to interfere with the conclusion reached by the Additional District Judge. The writ petition has no merit

and is dismissed.