2024:DHC:3924-DB

$~104.

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

\+ LPA 383/2024 & CM APPL. 28428/2024, CM APPL. 28429/2024

HARI PARVAT FINANCIAL ADVISORS
AND CONSULTANTS PRIVATE LIMITED ..... Appellant

Through: Ms. Pooja M. Saigal, Mr. Ajeet Shukla, Mr. Nipun Gupta and Mr. Ishank Jha, Advs.

Versus

OFFICE OF THE COLLECTOR OF STAMPS, CHANAKYAPURI
GOVERNMENT OF NCT OF DELHI ..... Respondent

Through: Mr. Divyam Nandrajog, Panel Counsel, GNCTD with Mr. Jatin Dua, Advs.

% Date of Decision: 13th May, 2024

CORAM:
HON'BLE THE ACTING CHIEF JUSTICE
HON'BLE MS. JUSTICE MANMEET PRITAM SINGH ARORA

JUDGMENT

MANMOHAN, ACJ : (ORAL)

1. Present appeal has been filed by the appellant challenging the order dated 2nd May, 2024 passed by the Learned Single Judge of this Court in WP(C) 5374/2024 to the extent that the interim stay has been granted subject to deposit of 50% of the demand raised by the Collector of Stamps, Chanakyapuri.

2. Learned Counsel for the appellant states that the appellant in

September, 2017 had approached the Collector of Stamps with an application under Section 31 of the Indian Stamp Act, 1899 (‘*Stamp Act’*) for determination of the stamp duty payable. However, the appellant after much delay on 1st April, 2024 received an order from the Collector of Stamps *inter alia* indicating that the appellant is liable to pay stamp duty alongwith penalty totaling to Rs.1,00,20,167/-.

3. She states that the order passed by the Collector of Stamps is wholly without jurisdiction and directing the appellant to make a deposit of 50% of the demand raised as a pre-condition would *prima facie* legitimize an order passed without jurisdiction.

4. She submits that when an *“instrument”* is submitted to a collector under Section 31 of the Stamp Act for determination of stamp duty, the jurisdiction exercised by the collector is an advisory jurisdiction and the collector is not called upon to exercise powers of adjudication. While exercising power under Section 31, the collector has to merely determine the duty and has no power to impound the document.

5. *Per contra*, learned counsel for the respondent submits that the writ petition itself is not maintainable as the appellant has an alternative effective remedy of approaching the Chief Controlling Revenue Authority under Section 56 of the Stamp Act.

6. Keeping in view the fact that the matter is pending adjudication before the learned Single Judge, this Court does not deem it appropriate to comment on the merits of the case. However, keeping in view the facts and circumstances of the case, it reduces the amount of deposit to 25% of the demand raised by the Collector of Stamps. Let the said amount be deposited with the Registry of this Court within four weeks.

7. Accordingly, the present appeal stands disposed of. This Court clarifies that it has not commented on the merits of the case. The rights and contentions of the parties are left open.

ACTING CHIEF JUSTICE

MANMEET PRITAM SINGH ARORA, J

MAY 13, 2024
N.Khanna