

IN THE HIGH COURT OF MANIPUR

AT IMPHAL

PIL No. 24 of 2021

Smt. Lourembam Rebika Chanu, aged about 46 years, W/o Elangbam Lokeshore Singh, a resident of Khurai Thongam Leikai, P.O. Lamlong, P.S. Porompat, Imphal East District, Manipur, PIN-795010.

..... Petitioner/s

- Versus -

1. The State of Manipur through the Secretary (Law), Government of Manipur, Manipur Secretariat Building, P.O. & P.S. Imphal, Imphal West District, Manipur, PIN -795001.
2. The Director, Treasuries and Accounts, Government of Manipur, DC's Office Complex, Lamphelpat, P.O. & P.S. Lamphel, Imphal West District, Manipur, PIN-795004.
3. All Manipur Bar Association, represented by its president, Mr. Maibam Nilachandra Singh, registered office address at District & Sessions Court (Cheirap Court) Complex, Uripok, P.O. & P.S. Imphal, Imphal West District, Manipur PIN-795001.
4. The Commissioner (Revenue), Government of Manipur, Manipur Secretariat, P.O. & P.S. Imphal, Imphal West District, Manipur-795001.
5. The Principal Secretary (Finance), Government of Manipur, Manipur Secretariat, P.O. & P.S. Imphal, Imphal West District, Manipur-795001.

.....Respondent/s

B E F O R E
HON'BLE THE ACTING CHIEF JUSTICE M.V. MURALIDARAN
HON'BLE MR. JUSTICE A. GUNESHWAR SHARMA

For the petitioner	::	Mr. M. Rakesh, Advocate
For the respondents	::	Mr. Mr. Lenin Hijam, AG, Manipur assisted by Mr. I. Amri, Advocate for the respondents.
Date of Order	::	20.03.2023

ORDER (ORAL)

A. Guneshwar Sharma, (J)

[1] The present PIL has been filed under Article 226 of the Constitution of India for seeking an appropriate direction for introducing system of generating E-Stamp and E-Court fee payment to reduce the difficulties face by the people of Manipur while paying stamp duty of different denominations for different purposes and filing of Civil Suits and Petitions. The prayer is quoted below:

- “(i) to admit this writ petition and issue Rule Nisi;
- (ii) to issue a writ in the nature of Mandamus or any other appropriate writ or direction thereby directing the respondents to introduce a system of generating E-Stamp both for Non-Judicial Stamps and Court Fees Stamps in the State of Manipur within specific period of time;
- (ii) in the interim pending disposal of the present writ petition, your Lordship's may be gracious enough to pass an order for directing the respondent No. 1 and 2

to consider and dispose of the representation dated 11.02.2021 (Annexure-A/1) with a speaking order within a specific period of time;

(iv) to issue any other appropriate order or direction which Hon'ble Court may deem fit and necessary in the facts and circumstances of the case and in the interest of justice.”

[2] It may be stated that All Manipur Bar Association (respondent No. 3 herein) has earlier also filed the PIL No. 32 of 2017 before this Court for ventilating grievances of people while accessing stamp papers of various denominations and the same was closed on 19.06.2018. At the time Government of Manipur undertook that they would be introducing the system of generating E-Stamp to avoid the problem of scarcity of Non-Judicial Stamp papers and Court Fee Stamps of different denominations. It may be noted that the Government of Manipur issued a notification dated 04.03.2021 introducing certain amendments in the Court Fees Act, 1870 by the Court Fees (Manipur Amendment) Act, 2021 and the concept of 'e-payment' for payment of goods and services through any electronic payment was introduced and the existing Court Fees Act was accordingly modified. Thereafter, the State Government issued a Notification dated 29.12.2022 notifying 'Manipur Stamp (Payment of Duty by means of e-Stamping) Rules, 2021' was notified and it inter-alia provides for the payment of stamp duty by mean of electronic medium.

[3] On 17.02.2023, this Court admit the present PIL.

[4] Heard Mr. M. Rakesh, learned counsel for the petitioner and Mr. I. Amri, learned counsel representing Mr. Lenin Hijam, learned A.G., Manipur for the State respondents.

[5] Mr. M. Rakesh, learned counsel for the petitioner, draws the attention of this Court that the notification dated 29.12.2022 has not been given effect till date.

[6] When the matter was taken up on 17.02.2023, Mr. H. Debendra, learned Dy. A.G., sought some time to get proper instructions. On 22.02.2023, this Court directed the respondents to give effect to the notifications dated 04.03.2021 and 29.12.2021. The relevant portions of the order dated 22.02.2022 are reproduced herein below:

“[3] Mr. M. Rakesh, learned counsel represented that the respondent has filed affidavit stating that Notification regarding, “The Court Fees (Manipur Amendment) Act, 2021 was issued on 04.03.2021 and the same is still pending for giving effect to.

[4] Mr. Dimalkumar, learned junior counsel to Mr. Lenin Hijam, learned A.G., Manipur, represented that the respondents are yet to issue proper notification for giving effect to the Notifications.

[5] Mr. M. Rakesh, learned counsel further represented that the respondent No. 4, namely, Mangoljao Kamei, Under Secretary (Revenue), Government of Manipur has filed counter affidavit enclosing Notification dated 29.12.2021 regarding “Manipur Stamp (Payment of Duty by means of e-

stamping) Rules, 2021". However, the same has not been given effect to till date.

[6] Therefore, the respondents are directed to take effective steps giving effect to the above notifications dated 04.03.2021 and 29.12.2021 and report before this Court on the next date without fail.

[7] Post the matter on 20.03.2023."

[7] When the matter is taken up today, ie, on 20.03.2023, Mr. Amri, learned counsel junior to Mr. Lenin Hijam, learned A.G., Manipur hands over a copy of the Notification dated 23.02.2023 issued by the Secretary (Revenue), Government of Manipur with regard to appointment of Stock Holding Corporation of India Ltd. as Central Record Keeping Agency for implementation of e-Stamping in Manipur. The notification dated 23.02.2023 reads as under:

***"GOVERNMENT OF MANIPUR
SECRETARIAT: REVENUE DEPARTMENT***

NOTIFICATION

Imphal, the 23rd February, 2023

No. ARREV-103/1/2021-REV-REVENUE: Stock Holding Corporation of India Ltd., a company registered under the Companies Act having its registered office at 301, centre point, Dr. Babasaheb Ambedkar Road, Parel, Mumbai 400012 and branch office at Maniram Dewan Lane, Jadav Bora Complex, G.S. Road, Ulubari, Guwahati 781007 has been appointed as Central Record Keeping Agency for implementation of e-Stamping in Manipur. In this regard, an agreement has been signed on 23.09.2022 between

the Government of Manipur and Stock Holding Corporation of India Ltd. for implementation of e-Stamping in Manipur. The agreement is hereby published for information to all concerned.

This issues with the approval of competent authority.

**NAMOIJAM KHEDA VARTA
SINGH**
*Secretary (Revenue),
Government of Manipur.”*

[8] It may be noted that with the appointment of Central Record Keeping Agency, the State Government have taken steps for implementing the e-Stamping in Manipur. As such, the prayers in the PIL are substantially complied. In view of the issuance of the Notification dated 23.02.2023, the PIL is closed. However, the State Government is requested to expeditiously implement the system of e-Stamping in Manipur in view of the Notification dated 29.12.2021 introducing Manipur e-Stamping Payment Rules.

JUDGE

ACTING CHIEF JUSTICE

FR/NFR

joshua

KH. JOSHUA MARING
MARING

Digitally signed by KH.
JOSHUA MARING
Date: 2023.05.03
10:58:24 +05'30'