

Court No. - 3

Case :- WRIT - C No. - 8912 of 2023

Petitioner :- Smt. Rani Devi

Respondent :- State Of U.P. Thru. Prin. Secy. Revenue Deptt. Civil Sectr. Lucknow And Another

Counsel for Petitioner :- Ajay Kishor Pandey

Counsel for Respondent :- C.S.C.

Hon'ble Vivek Chaudhary, J.

Hon'ble Manish Kumar, J.

1. Heard learned counsel for the parties.
2. Petitioner has approached this Court challenging the order dated 31.05.2022 passed by the Assistant Stamps Commissioner Office Ayodhya U.P. Petitioner had made an application for return of stamps the same is rejected by the impugned order with the finding that the same is signed and executed by both the parties.
3. Section 49 of the Indian Stamp Act, 1899 provides for allowance for spoiled stamps, which reads as follows:

" ALLOWANCES FOR STAMPS IN CERTAIN CASES

49. Allowance for spoiled stamps.-Subject to such rules as may be made by the [State Government]] as to the evidence to be required or, the enquiry to be made, the Collector may, on application made with the period prescribed in section 50, and if he is satisfied as to the facts, make allowance for impressed stamps spoiled in the cases hereinafter mentioned, namely:-

(a) the stamp on any paper inadvertently and undesignedly spoiled, obliterated or by error in writing or any other means rendered unfit for the purpose intended before any instrument written thereon is executed by any person;

(b) the stamp on any document which is written out wholly or in part, but which is not signed or executed by any party thereto;"
4. Section 49 clause (b) clearly shows that the document should not be signed or executed by any party thereto. Here, the categorical finding is that the document is signed and executed by the parties.
5. In view thereof, case for refund of amount is not made out.
6. With the aforesaid, petition is **dismissed**.

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[Manish Kumar, J.] [Vivek Chaudhary, J.]

Order Date :- 13.10.2023/-Amit K-