

Court No. - 17

Case :- WRIT - C No. - 10281 of 2023

Petitioner :- M/S Ahuja Brick Filed Korarikalan Thru. Its Prop. Ashok Kumar Ahuja

Respondent :- State Of U.P. Thru. Prin. Secy. Revenue Govt. Civil Sectr. Lko. And 2 Others

Counsel for Petitioner :- Kamal Kant Singh, Harshit Singh

Counsel for Respondent :- C.S.C.

Hon'ble Alok Mathur, J.

1. Heard Sri Harshit Singh, learned counsel for the petitioner as well as learned Standing counsel on behalf of the respondents.

2. The only grievance raised by the petitioner in the present writ petition is with regard to the amount of Rs.1,84,064/- deposited by him in pursuance of the order passed by Additional District Magistrate (F & R), Unnao whereby in exercise of the powers under Section 47 A of Indian Stamps Act, 1899 he has assessed the deficiency of the stamp duty paid by the petitioner while executing the sale deed dated 5.1.2022. He has imposed Rs.71,900/- as fine, Rs.14,380/- as the registration fee and interest at the rate of 1.5 % per month.

3. It is stated that the order of the Prescribed Authority was challenged in appeal before Deputy Commissioner (Stamp), Lucknow, who has allowed the appeal and remanded the matter back to the Prescribed Authority for adjudication afresh. It is stated that the amount of deficit stamps deposited by the petitioner in pursuance of the order of the Prescribed Authority may either be refunded to him or may be adjusted in the further orders which is to be passed by the Prescribed Authority in pursuance of the remand order dated 10.8.2023.

4. Learned Standing counsel, on the other hand, has opposed the writ petition but does not dispute the aforesaid facts.

5. In light of the above, considering the fact that the appeal preferred by the petitioner has been substantially allowed by the appellate authority vide order dated 10.8.2023 and the matter has been remanded back to the Prescribed Authority.

6. It is provided that the amount already deposited by the petitioner in pursuance of the order the Prescribed Authority be adjusted at the time of passing fresh orders by the Prescribed

Authority in pursuance of the appellate order dated 10.8.2023.

7. With aforesaid observations and directions the petition stands **disposed of.**

(Alok Mathur, J.)

Order Date :- 23.11.2023
RKM.