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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
CNR No. DLHC010431222019
+ **OMP (ENF.) (COMM.) 190/2019**
TATA CAPITAL FINANCIAL SERVICE LTD

.....Decree Holder

Through: Mr. Savyasachi K. Sahai, Ms.
Madhumita Bagchi and Mr.
Rishabh Bagchi, Advs.

versus

EMKOR SOLUTIONS LTD

.....Judgement Debtor

Through: Ms. Anju Bhushan Gupta, Mr.
Aditya Goel and Mr. Sanyam
Gupta, Advocates for
Liquidator of Judgment Debtor
No. 2.

CORAM:

HON'BLE MR. JUSTICE OM PRAKASH SHUKLA

ORDER

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19.08.2026

1. The learned Counsel appearing for the Judgment Debtor has submitted that the Decree Holder has already lodged his claim before the IRP/Liquidator.

2. It is also borne from the record that there is lack of proof of adequate stamp duty deposited on arbitral award sought to be enforced.

3. It is well settled that an insufficiently stamped instrument cannot be enforced. It equally settled that the aspect of stamp duty is a curable defect. However, this defect shall be cured in accordance with



the Indian Stamp Act, 1899¹.

4. Section 33 of the Act imposes a duty upon this Court to impound an inadequately stamped instrument, i.e., arbitral award herein.

5. This Court also issued practice directions dated 13.07.2026 in this respect, whereby Decree Holders seeking enforcement under Section 36 of the Arbitration and Conciliation Act of 1996, were granted one last opportunity for four weeks to deposit sufficient stamp duty along with penalty, if any, on the arbitral award.

6. The aforesaid period has concluded on 13.08.2026, hence no further indulgence can be granted.

7. Accordingly, the award is liable to be impounded under Section 33 of the Act for the payment of sufficient stamp duty along with penalty, if applicable.

8. In view of the above, the Decree Holder is directed to furnish the original award within four weeks from today.

9. List before the Joint Registrar for the needful on 07.09.2026.

10. List this matter before this Court only after satisfying on the aspect of stamp duty along with penalty, if any.

¹ As applicable in NCT of Delhi; "Act" hereinafter



11. Needless to state that if the arbitral award pertains to immovable property, the Decree Holder shall take appropriate steps to register the same in accordance with the Registration Act of 1908.

OM PRAKASH SHUKLA, J

AUGUST 19, 2026/ss