IN THE HIGH COURT OF JUDICATURE AT HYDERABAD

FOR THE STATE OF TELANGANA & THE STATE OF ANDHRA PRADESH

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WRIT PETITION No.34641 of 2015

BETWEEN

Guntapalli Pujyalakshmi.

... PETITIONER

AND

The State of Andhra Pradesh, Rep. by its Principal Secretary,
Revenue Department, Secretariat, Hyderabad and others.

...RESPONDENTS

DATE OF JUDGMENT PRONOUNCED: 04.11.2015

THE HON'BLE SRI JUSTICE VILAS V. AFZULPURKAR

1.	Whether Reporters of Local newspapers may be allowed to see the Judgments?	No
2.	Whether the copies of judgment may be marked to Law Reporters/Journals?	No
3.	Whether Their Ladyship/Lordship wish to see the fair copy of the Judgment?	No

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ORDER:

Petitioner is aggrieved by two different notices given under File No.G1/1186/2012 dated 12.05.2014 and 28.09.2015 respectively under Sections 40 and 42 of the Indian Stamp Act requiring her to pay deficit stamp duty. However, in the first notice dated 12.05.2015,
a demand for deficit stamp duty was made at Rs.52,140/- provisionally together with penalty whereas in the second notice dated 28.09.2015 demand was made for Rs.2,29,350/- and penalty.

2. Since two different notices mention different amounts,
learned Government Pleader was directed to get instructions.
Learned Government Pleader now submits that since the calculation of deficit stamp duty in the first notice was incorrect, a revised notice was issued to the petitioner on 28.09.2015.

3. In view of that, therefore, it is clear that the earlier notice dated 12.05.2015 stands revised by the second notice dated 28.09.2015. Since the said notice itself is provisional requiring the petitioner to show cause, liberty is granted to the petitioner to appear before the said authority within two (2) weeks from today and submit her objections/representation, if any, so that the said authority will take appropriate decision in the matter in accordance with law.

The writ petition is disposed of. As a sequel, the miscellaneous applications, if any, shall stand closed. There shall be no order as to costs.

VILAS V. AFZULPURKAR, J

November 4, 2015

DSK