

HIGH COURT OF CHHATTISGARH, BILASPUR**Writ Appeal No. 357 of 2016**

M/s. Kshipra Iron and Steel India Private Limited, Through: Director Krishna Kumar Agrawal, son of Shri Vishwanath Agrawal, aged about 39 years, R/o. 39 Parakh Complex, Station Road, Durg, Tahsil and District Durg (C.G.)

---- Appellant

Versus

1. State of Chhattisgarh, Through: The Secretary, Department of Revenue, Mahanadi Bhavan, Mantralaya, New Raipur, Raipur (C.G.)
2. Commissioner, Durg Division, District Durg (C.G.)
3. Collector of Stamps, District Rajnandgaon (C.G.)

---- Respondents

For Appellant	:	Mr. Ankit Singhal, Advocate.
For Respondents	:	Mr. Prafull N. Bharat, Additional Advocate General.

Hon'ble Shri Deepak Gupta, Chief Justice
Hon'ble Shri Justice Sanjay K. Agrawal

Order on Board

Per Deepak Gupta, Chief Justice

16/08/2016

- (1) Heard on I.A. No.1, application for condonation of delay in filing the appeal.
- (2) On due consideration, we are satisfied that the appellant has succeeded in showing sufficient cause for delay in filing the appeal. Therefore, the delay in filing the appeal is condoned.
- (3) Heard on the question of admission.

(4) The only contention raised by the appellant in this writ appeal is that the respondents should not have been permitted to charge interest @ 12.5% per annum on the amount of stamp duty.

(5) From perusal of the order of learned Single Judge, we find that the only point argued before the learned Single Judge was that the respondents were not entitled to withdraw the exemption certificate with regard to the stamp duty. No argument was raised before the learned Single Judge that the respondents were not entitled to charge interest @ 12.5% per annum on the amount of stamp duty.

(6) This Court is aware that on many occasions there are lot of points taken in the writ petition but when the matter is argued only one or two points are argued. The order in this case was passed on Board. It was the duty of the counsel to argue on the point of interest before the learned Single Judge. This point was not argued before the learned Single Judge. Therefore, we cannot permit the appellant to raise this point in the appeal.

(7) Accordingly, the writ appeal fails and is hereby dismissed.

Sd/-
(Deepak Gupta)
Chief Justice

Sd/-
(Sanjay K.Agrawal)
Judge

D/-