

THE HON' BLE SRI JUSTICE M. S. K. JAISWAL

W.P.NO. 9338 OF 2005

ORDER:

This writ petition is filed by the petitioner, which is a public limited company, to issue a writ of certiorari calling for the records and papers of the petitioner's case, including the impugned order, dt.15.03.2005, stay the operation or quash the same, direct the respondents to refrain from in any manner acting pursuant to the impugned order, and also refrain from recovering the alleged deficit stamp duty determined and confirmed by the impugned order.

2. The contention of the petitioner is that in pursuance to the Notice, dated 08.11.2004, issued under Sec.41-A of the Indian Stamp Act (for short, 'the Act'), the petitioner gave a detailed representation, running into 13 pages, on 21.12.2004. Pursuant to the same, the 2nd respondent, who is the Government Authority in the matter, has issued the impugned proceedings dated 15.03.2005.

3. A perusal of the impugned proceedings shows that no detailed enquiry, as contemplated, was conducted, nor the representation made by the petitioner was adverted to, except for merely stating that the petitioner has submitted his representation on 21.12.2004. The quasi judicial authorities, who are performing such functions, are expected to pass detailed and speaking orders, more particularly when the matter pertains to the Revenue. Without properly adjudicating the contentions raised by the petitioner, the 2nd respondent has called upon the petitioner to pay a sum of Rs.17,76,99,900/- towards deficit duty on the ground that the agreement that was entered into between the petitioner and the 3rd

respondent attracts the said stamp duty as per Article 31(d) of Schedule 1A of the Act.

4. In that view of the matter, the impugned proceedings are set aside, and the matter is remitted back to the 2nd respondent to pass a detailed speaking order, with reference to the notice issued to the petitioner, the representation made by it and also after affording reasonable opportunity to the petitioner to put forth its case, as per law.

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

Dt.31-08-2017
Kv



M. S. K. JAISWAL

THE HON' BLE SRI JUSTICE M. S. K. JAISWAL



W.P.No. 9338 OF 2005

ORDER

31..08..2017

Kv