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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **W.P.(C) 7480/2017**

CTA APPARELS PVT. LTD.

..... Petitioner

Through: Mr Vijay K. Sondhi, Ms Amrita Singh and Ms Mohana Nijhawan, Advocates.

versus

**GOVT. OF NCT OF DELHI, THROUGH THE
OFFICE OF COLLECTOR OF STAMPS**

..... Respondent

Through: Mr Ramesh Singh, Standing Counsel, GNCTD with Mr Rahul Rajput, Advocate.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

ORDER

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28.08.2017

CM No.30816/2017

1. Allowed, subject to all just exceptions.
2. The application is disposed of.

W.P.(C) 7480/2017 & CM No.30815/2017

3. The petitioner has filed the present petition, *inter alia*, impugning an order dated 22.07.2017 passed by the Collector of Stamps under Section 47A of the Indian Stamp Act, 1899 as applicable to Delhi. The learned counsel appearing for the petitioner has assailed the said order, *inter alia*, on the grounds that no hearing had been provided to the petitioner; that inquiry as contemplated under Section 47A was not conducted; that the documents (sale deeds) relied upon by the Collector had not been provided to the petitioner; and the Collector had not taken into account, the documents submitted by the petitioner.

4. Insofar as the grievance that no hearing was accorded to the petitioner

is concerned, it is seen that the notice had been issued to the petitioner for a hearing on 29.09.2016. Pursuant to the said notice, the petitioner had submitted its reply. However, no decision was rendered. This inaction had led the petitioner to approach this Court in W.P.(C) No.5796/2017 captioned as '*CTA Apparels Pvt. Ltd. v. Govt. of NCT of Delhi*'. The said petition was disposed of by an order dated 14.07.2017 directing the respondent to adjudicate the reference and pass a speaking order within a period of four weeks from that date.

5. The said order has been complied with and a speaking order has been passed. Undoubtedly, the petitioner has certain grievances; both on account of the procedure as well as on merits. However, it is seen that the petitioner has an equally efficacious remedy by way of an appeal under section 47A(4) of the Act and both the questions as to the procedure as well as the merits of the decision can be canvassed in the appeal.

6. The petition is, accordingly, disposed of with liberty to the petitioner to approach the concerned District Court. If the petitioner approaches the concerned authority within a period of one week from today, the petitioner's appeal would be considered uninfluenced by any question of delay.

7. The petition and the pending application are disposed of with the aforesaid directions.

8. Order *dasti* under signatures of the Court Master.

VIBHU BAKHRU, J

AUGUST 28, 2017/MK