NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR

WP No. 206 of 2003

- Key Stone Industries Ltd., A company duly incorporated under the relevant provisions of the Companies Act, 1956 having its Factory at 18-26, Industrial Estate, Nandini Road, Bhilai, District Durg

---- Petitioner

Versus

1. The State Of Chhattisgarh Through the Collector, Durg
2. The Inspector General of Registration and Superintendent of Stamps, Govt of Chhattisgarh, Raipur
3. The District Registrar and Collector of Stamps, Raipur
4. Andhra Bank, A Body Corporate having common seal and perpetual succession having inter alia amongst other branches A Branch Office at Civil Centre, Bhilai, Durg.

---- Respondent

WP No. 1815 of 2003

- M/s Bhawani Castings Ltd through its Managing Director Santosh Agarwal, S/o Nandlal Agarwal, aged about 54 years, R/o 10 Park Road, Choubey Colony, Raipur, District Raipur (CG)

---- Petitioner

Versus

1. State of Chhattisgarh through the Secretary Revenue Department, DKS Bhawan, Raipur (CG)
2. Dena Bank through its Branch Manager, Jawahar Nagar Branch, Raipur (CG)

---- Respondent

For Petitioners	None
For Respondent /State	Mr. Anand Dadariya, Dy. GA

Order On Board By

Hon'ble Mr. Justice Prashant Kumar Mishra

22/11/2018

1. These petitions are listed in a separate list of cases, which are more than 10 years of old, therefore, in the absence of learned counsel for the petitioners, the present petitions are taken up for final disposal with the assistance of learned State Counsel.

2. The petitioners would call in question the Circular dated 31.5.1995 as also the letter/communication issued by the Bank demanding additional stamp duty of Rs. 1 lakh on credit limit/enhanced credit limit, respectively.

3. The said demand of additional stamp duty has its source in Section 75 of the Panchayat Raj Adhiniyam, 1993 (in short "the Adhiniyam, 1993"), because the letter issued by the Inspector General, Registration and Stamp Duty on 31.5.1995 (Annexure P/1 in WP No.206 of 2003) and that of the District Registrar-cum-Collector of Stamps, Raipur (Annexure P/2 in WP No.206 of 2003), would refer to the said provision under the Adhiniyam, 1993.

4. If the petitioners want to avoid payment of additional stamp duty, which has the legislative sanction under Section 75 of the Adhiniyam, 1993, the petitioners would be required to challenge the constitutional validity of the said provision without which the present petitions are not maintainable.

5. The writ petitions are therefore dismissed. Sd/-

(Prashant Kumar Mishra)

Judge

Shyna