**NAFR**

# HIGH COURT OF CHHATTISGARH, BILASPUR

## WPC No. 977 of 2018

M/s Emami Cement Limited A Company Incorporated Under The Provision Of Companies Act, 1956 Having Its Registered Office At 687, Anandpur, E.M. Bypass, Kolkata, 700107 West Bengal, Through Its Power Of Attorney Holder Shri Dilip Sharma, Sr. Vice President Technical, Risda Unit, Emami Cement Limited, Aged About 59 Years, S/o Late Shri Basant Kumar Sharma, Residence Of G - 8, Krishnayan Colony, Baloda Bazar, Distrit Baloda Bazar Bhatapara, Chhattisgarh.

**---- Petitioner**

**Versus**

1. State Of Chhattisgarh Through The Secretary, Department Of Commerce And Industries, Mahanadi Bhawan, Mantralaya, Capital Complex, New Raipur, District Raipur Chhattisgarh.

2. Director, Department Of Commerce And Industry, Indrawati Bhawan, Mantralaya, Capital Complex, New Raipur, District Raipur Chhattisgarh.

3. Executive Director, Chhattisgarh State Industrial Development Corporation (CSIDC), First Floor, Udhyog Bhawan, Ring Road No. 1, Raipur, District Raipur Chhattisgarh.

4. Convenor, State Investment Promotion Board (SIPB), Government Of Chhattisgarh, Renuka Dwar - Shashtri Chowk, Raipur, District Raipur, Chhattisgarh.

5. District Registrar, Baloda Bazar - Bhatapara, District Baloda Bazar - Bhatapara Chhattisgarh.

6. Collector Of Stamps, Baloda Bazar Bhatapara, District Baloda Bazar Bhatapara Chhattisgarh.

**---- Respondents**

---

| | | |
|---|---|---|
| For Petitioner | : | Mr. Vishnu Koshta with Mr. Shobhit Koshta, Advocates. |
| For Respondents/ State | : | Mr. Anand Dadariya, Deputy Government Advocate. |

---

**Hon'ble Shri Justice Sanjay K. Agrawal**

**Order On Board**

**10/04/18**

1. Learned counsel appearing for the petitioner would submit that the impugned order dated 12.01.2018 (Annexure – P/22) passed by learned Collector of Stamps, Baloda Bazar is barred by proviso to Section 48B of the Indian Stamp Act, 1899 (for brevity 'Stamp Act').

2. Learned counsel appearing for the respondent / State would submit that the order passed by the Collector is revisable before the Chief Controlling Revenue Authority under Section 56 of the Stamp Act and, as such, the writ petition is not maintainable.

3. I have heard learned counsel for the parties and perused the impugned order with utmost circumspection.

4. Be that as it may, since the order of Collector is revisable before the Chief Controlling Revenue Authority under Section 56 of the Stamp Act, the petitioner is at liberty to file appropriate proceedings before the said authority within 15 days from today. If such proceeding is preferred by the petitioner then the controlling authority shall consider and dispose of the said proceedings expeditiously preferably within a period of two months from the date of receipt of certified copy of this order.

5. Certified copy of the impugned order be returned to the counsel for the petitioner on furnishing attested photo copy thereof.

6. With the aforesaid observation, the writ petition stands finally disposed of. No order as to cost(s).

SD/-

**(Sanjay K. Agrawal)**
Judge

Priyanka