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

\+ **<u>W.P.(C) 895/2018</u>**

MRS. JAYA BHANDARI ..... Petitioner

Through Mrs Anju Bhattacharya, Mr N. Chandra, Ms Deepika Kumari, Mr N. Chandra, Advocates.

versus

LT-GOVERNOR OF DELHI AND ORS. ..... Respondents

Through Mr Santosh Kr Tripathi, ASC (Civil) GNCTD.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU

<u>O R D E R</u>

% **07.09.2018**

1. The petitioner has filed the present petition impugning an order dated 06.07.2015 passed by respondent no.3 (the Collector of Stamps) declining the petitioner's request for refund of stamp duty.

2. The petitioner claims that she had purchased e - stamp paper of value of ₹3.52 lakhs – e-Stamp certificate bearing No. IN-DL056548987401

00J. The said stamp paper was purchased in connection with the documents for registration of a residential flat (a residential flat located on the third floor at 15, Siri Fort Road, Masjid Moth Area, New Delhi - 110049). It is stated that some litigation in respect of the purchase of the said flat was instituted and the deed for which the stamp paper was purchased, could not be executed.

3. The said disputes were subsequently adjudicated/resolved before the Civil Courts at Saket. In the meanwhile, the circle rates applicable to the properties were increased and, consequently, the petitioner had to pay the enhanced stamp duty. It is stated that she purchased e-stamp certificates of the value of ₹16,60,000/- (Certificate No. IN-DL 41051469651120M) on 02.04.2014 and the said stamp paper was to be used for transfer of documents of the residential flat in question.

4. In the meanwhile the petitioner states that she was informed by her Advocate that the initial e-stamp paper purchased by her had been lost. The petitioner immediately filed an FIR (being no. 580/2014) on 08.05.2014 with the Defence Colony Police Station. Thereafter, the petitioner approached the Collector of Stamps for refund of the e-stamp duty.

3. A plain reading of the impugned order indicates that the petitioner's application for refund of stamp duty was denied on the ground that there is no provision in the Indian Stamp Act, 1899 for refund of Stamp Duty. Admittedly, the stamp paper issued to the petitioner was not used and the same has now been blocked by the Stock Holding Corporation of India. The said Corporation has also issued a certificate indicating that the e-stamp paper was not locked and thereafter has been cancelled.

4. The learned counsel appearing for the petitioner states that the issue involved in the present petition is squarely covered by a decision of a Coordinate Bench of this Court in ***Dr Poornima Advani & Anr. v. Govt. of NCT of Delhi & Anr.*** : ***W.P. (C) 9014/2017, decided on 20.08.2018***. The

learned counsel appearing for the respondent is unable to dispute the above contention.

5. In view of the said decision, the present petition is allowed and the respondents are directed to refund a sum of ₹3,52,000/- to the petitioner within a period of two weeks from today.

6. Order *dasti.*

VIBHU BAKHRU, J

SEPTEMBER 07, 2018
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