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

+ **W.P.(C) 1103/2015**

M/S. NIRMAL COMMODITIES

..... Petitioner

Through Mr Asmita ingh, Advocate for
Mr Yashraj Singh Deora, Advovcate.

versus

COLLECTOR OF STAMP (HQ)

..... Respondent

Through Mr Senior Advocate

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

ORDER

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30.01.2018

1. The petitioner has filed the present petition, *inter alia*, praying as under:-

“a) Issue a writ of certiorari or any other appropriate writ, order, direction in the nature thereof; striking down and quashing the impugned notices/orders dated 17.11.2014 and 06.01.2015 and any proceedings initiated, or contemplated to be initiated by the Respondent pursuant to, or in furtherance of, the Impugned Notices as against it and its officials, representatives etc.

b) Issue a writ or prohibition/mandamus or any other appropriate writ, order, or direction in the nature thereof restraining the Respondent from taking any further coercive action (s) or initiating any proceeding pursuant to, or in furtherance of, the Impugned Notice against the Petitioner, it's officials, representative etc. or proceeding otherwise.”

2. By the impugned notice dated 17.11.2014, the respondent had called upon the petitioner to deposit deficient stamp duty within a period of 10

days from the date of the receipt of the said notice and furnish the proof of the same. The stamp duty was demanded in respect of certain transactions as indicated in the said notice. Mr Chaudhary, the learned Senior Counsel appearing for the respondent readily concedes that the said notice is without authority of law as there is no provision under the Indian Stamp Act, 1899, whereby such a demand could be raised.

3. It is also seen that the impugned notice dated 17.11.2014 led to issuance of another notice/order dated 06.01.2015, whereby the petitioner was called upon to show cause why action under Indian Stamp Act, 1899 may not be initiated for non-payment of duty, which was assessed at ₹81,10,777/-. Mr Chaudhary, contended that the said notice was a mere show cause notice and ought not to be read as an opinion to launch prosecution. However, the apparent tenor of the said notice reads otherwise.

4. In view of the above, this Court considers it apposite to set aside the impugned notices dated 17.11.2014 and 06.01.2015, while clarifying that the respondent would not be precluded from initiating fresh proceedings in accordance with law. It is so ordered.

5. The petition is disposed of with the aforesaid observations.

VIBHU BAKHRU, J

JANUARY 30, 2018

pkv