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

+ **W.P.(C) 10923/2018 & CM APPL. 42563/2018**

RAMDEV SHARMA & ANR ..... Petitioners

Through Mr Awijit Paliwal, Advocate.  
versus

GOVERNMENT OF NATIONAL  
CAPITAL TERRITORY OF DELHI AND ANR..... Respondents

Through Mr Kanishk Rana, Advocate for Mr Anuj  
Aggarwal, ASC for R1 and R2.

149.

+ **W.P.(C) 10925/2018 & CM APPL. 42565/2018**

RAMDEV SHARMA & ANR ..... Petitioners

Through Mr Awijit Paliwal, Advocate.  
versus

GOVERNMENT OF NATIONAL  
CAPITAL TERRITORY OF DELHI & ANR ..... Respondents

Through Mr Kanishk Rana, Advocate for Mr Anuj  
Aggarwal, ASC for R1 and R2.

**CORAM:**

**HON'BLE MR. JUSTICE VIBHU BAKHRU**

**ORDER**

% **22.10.2018**

1. The petitioners have filed the present petitions, *inter alia*, praying that directions be issued to the respondents to refund the stamp duty purchased by them.
2. The petitioners state that the stamp duty aggregating ₹4,77,500/- (₹4,55,000/- + ₹22,500/-) was purchased for purchasing 50% of the undivided share of the property bearing no. 1649 S.P. Mukerjee Marg, Delhi-110006 (hereafter 'the Property').

3. The petitioners already held 50% undivided share in the Property. It is their case that the said transaction was contemplated to settle the disputes between the co-owners of the Property. In order to avoid any further disputes, the parties to the transactions decided to sell the Property to a third party purchaser, who has since acquired the entire Property for valuable consideration and the stamp duty on the Conveyance Deed was duly paid.

4. According to the petitioners, the said transaction was in substitution of the earlier transaction and, therefore, the petitioners would be entitled for refund of the stamp duty even though an application for such refund was made beyond a period of six months. It is earnestly contended on behalf of the petitioners that the delay in applying for refund was unavoidable due to *inter se* differences and disputes between the various co-owners.

5. It is not disputed that the petitioners have already made an application in this regard, which has not been decided as yet.

6. In view of the above, the respondents are directed to decide the petitioners' application after affording the petitioners an opportunity to be heard, within a period of four weeks from today. The respondents shall also have regard to the mitigating factors as stated by the petitioners. The petitioners would be at liberty to produce any further material to establish their contentions.

7. The petitions are disposed of in the above terms. All pending applications stand disposed of.



VIBHU BAKHRU, J

OCTOBER 22, 2018

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