

HON'BLE SRI JUSTICE M.S. RAMACHANDRA RAO

WRIT PETITION No.20381 of 2019

ORDER:

Heard Counsel for petitioner and Learned Government Pleader for Revenue for respondents 1 to 3.

2. The impugned order though styled as a notice under Section 41-A of the Indian Stamp Act, 1899 is, in fact, not a show cause notice, but is, in fact, a demand for payment of a sum of Rs.1,27,26,715/- as is clear from the last paragraph of the said notice. Since the said proceeding has been issued in gross violation of principles of natural justice without prior show cause notice, it cannot be sustained.

3. The Government Pleader for Revenue appearing for respondents 1 to 3 has sought liberty to the 3rd respondent to issue a fresh show cause notice to the petitioner, so that action can be taken against the petitioner after setting aside the impugned notice.

4. Therefore, the Writ Petition is allowed; the impugned proceedings in notice No.7606/V&E/2014, dt.10.06.2019 is set aside; liberty is granted to the 3rd respondent to issue a proper show cause notice giving all details about the alleged deficit stamp duty being claimed by the petitioner with specific particulars; the petitioner is granted four weeks time to submit a reply to such show cause notice, if issued by the 3rd respondent after it is received by petitioner; and,

thereafter a reasoned order and in accordance with law shall be passed by the 3rd respondent and communicated to the petitioner. No costs.

5. The miscellaneous petitions pending, if any, shall stand closed.

M.S. RAMACHANDRA RAO, J

Date: 23.09.2019

MRKR

