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12.04.2021.
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**IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE**

W.P.A. No. 1281 of 2021

(Via Video Conference)

Sri Ashis Banik

-vs.-

State of West Bengal & Ors.

Mr. Rajat Datta,
Mr. Someswar Chakrabarti
...for the petitioner

Despite service, none appears for the respondents.

Affidavit-of-service filed in Court today be kept on record.

The grievance of the petitioner is that, despite having initially failed to present a deed of gift for registration within the stipulated time, the petitioner, subsequently, sought re-assessment of the stamp duty and, according to learned counsel for the petitioner, deposited such additional duty. The limited prayer made by the petitioner in the writ petition is for refund of the stamp duty and registration duty paid to the respondent-authorities earlier, in view of such deposit having become infructuous due to subsequent re-deposit of the assessed amount.

In view of the limited scope of the writ petition, W.P.A. No. 1281 of 2021 is disposed of, although in the absence of respondents, with a direction on the respondent nos. 2 and 3 to treat the present writ petition as a representation for refund of the amount deposited by the petitioner and to decide on the same in accordance with law within one month from the date of communication of this order to respondent nos. 2 and 3.

The authorities shall act on the written communication of the learned advocate and/or server copy of this order without insisting upon prior production of certified copy of the same.

The petitioner shall communicate this order to the appropriate respondents, being respondent nos. 2 and 3, at the earliest to ensure due compliance of the direction given by this Court.

There will be no order as to costs.

Urgent photostat certified copies of this order, if applied for, be made available to the parties upon compliance of all necessary formalities.

(Sabyasachi Bhattacharyya, J.)