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

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Judgment delivered on: 10.03.2021

+ W.P.(C) 2459/2021

THE LEPROSY MISSION TRUST INDIA Petitioner

versus

THE COLLECTOR OF STAMPS & ORS. Respondents

Advocates who appeared in this case:

For the Petitioner: Mr. Sudhir Nandrajog, Senior Advocate with Mr. Pramod Singh & Mr. Anmol Singh, Advocates.
For the Respondent: Mr. Ramesh Singh, Standing Counsel, GNCTD with Ms. Mrinalini Sen and Ms. Kritika Gupta, Advocate.

CORAM:-

HON'BLE MR. JUSTICE SANJEEV SACHDEVA

JUDGMENT

SANJEEV SACHDEVA, J. (ORAL)

CM APPL.9763/2021

1. The hearing was conducted through video conferencing.
2. Petitioner seeks a restraint on the respondents from taking any coercive action against the petitioner for recovery of the amount as directed by impugned order dated 01.10.2019.
3. Issue notice. Notice is accepted by learned counsel appearing for the respondents.
4. With the consent of parties, the writ petition is taken up for consideration. Next date of hearing i.e. 16.04.2021 is cancelled.
5. Application is disposed of.

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1. Petitioner has impugned order dated 01.10.2019 whereby the Collector of Stamps has held that the Transfer Deed was insufficiently stamped being is not covered under Article 62(e) of the Indian Stamps Act, 1899 and *ad valorem* stamp duty is liable to be paid.

2. The Collector of Stamps has held that since the *ad valorem* stamp duty was not paid, it was a fit case for imposition of penalty under Section 40 of the Indian Stamp Act and consequently 100% penalty has been imposed. The Collector has directed the petitioner to pay the duty of Rs.19,98,99,874/-.

3. Subject writ petition has been filed on the ground that the Revision Application has been filed by the petitioner before the Chief Controlling Revenue Authority (CCRA for short) and since no CCRA has been appointed, the revision application filed by the petitioner cannot be taken up for consideration.

4. Mr. Ramesh Singh, learned standing counsel appearing for Govt. of NCT of Delhi submits that the file has already been placed before the competent authority for appointment of the CCRA and the Authority is likely to be appointed shortly.

5. Mr. Ramesh Singh, learned standing counsel further submits that one of the ways of recovery of the dues as arrears of land revenue is by attachment and sale of movable and immovable assets of the person from whom amount is due.

6. In view of the above, this petition is disposed of with a direction to

the Respondent to expeditiously fill up the post of the Chief Controlling Revenue Authority and thereafter the Revision Application filed by the petitioner be taken up by the Chief Controlling Revenue Authority within two weeks of assuming charge and be disposed of in accordance with law.

7. Till the time the Revision Application is taken up for consideration, no coercive action shall be taken against the petitioner. The petitioner shall also not create any third party rights in the subject property or transfer possession of the subject property till the time CCRA takes up for consideration the Revision Application.

8. This protection shall be available to the petitioner only till the Chief Controlling Revenue Authority takes up for consideration the Revision Application/stay application. The continuation of protection thereafter would be subject to orders to be passed by the Chief Controlling Revenue Authority.

9. It is clarified that the Chief Controlling Revenue Authority shall decide the Revision Application/stay application without being influenced by anything stated in this order.

10. Petition is disposed of in the above terms.

11. Copy of the Order be uploaded on the High Court website and be also forwarded to learned counsels through email by the Court Master.

SANJEEV SACHDEVA, J

MARCH 10, 2021/rk

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