

Ct. 05
Item No.18
18.07.2022
(suvendu)

WPA 1632 of 2020

**Swastik Projects Private Limited & Anr.
Vs.
The State of West Bengal & Ors.**

Mr. Aniruddha Mitra
Mr. Nilay Sengupta
Ms. Sayanti Nandy
Mr. Sujit Banerjee

....for the petitioners

Mr. Raja Saha
Mr. Debraj Sahu

.....for the State

The petitioners have challenged an order passed by the Deputy Inspector General of Registration dated 24.12.2019 by which the DIG has assessed the value of the commercial land with respect to a certain area and the value of the remaining area treating the same as semi-commercial land. The said order was passed pursuant to a direction of the Commissioner by an order of 27.09.2019 directing the DIG to assess the stamp duty.

Upon perusing both the orders, it appears that the DIG treated the property as consisting of two distinct areas of 600 Sq. ft. and 2014.5 Sq. ft. The valuation was made on that basis. On the other hand, the order of the Commissioner dated 27.09.2019 does not refer to any such division. The

order also does not clarify whether the order was passed in respect of the entire area without treating the same as being divisible into a commercial and a semi-commercial components.

This Court is hence of the view that the ambiguity in the order of the Commissioner is required to be clarified.

The petitioners shall therefore be at liberty of treating the present writ petition as an appeal against the impugned order of the DIG and approach the Commissioner for clarification of the subject matter of dispute.

Since the Indian Stamp Act, 1899 provides for a time period for preferring appeals, the sixty days window is condoned.

WPA 1632 of 2020 is disposed of in terms of the above.

The Commissioner shall make an endeavor to dispose of the appeal within eight weeks from the date on which such appeal is filed.

Urgent photostat certified copy of this order, if applied for, be given to the parties on usual undertakings.

(Moushumi Bhattacharya, J.)

