

**MAT 401 of 2022
With
CAN 1 of 2022**

**Piyush Kumar Bhagat
Vs.
Union of India & Ors.**

**With
MAT 400 of 2022
With
CAN 1 of 2022**

**Manoj Kumar Bhagat
Vs.
Union of India & Ors.**

Mr. Sabyasachi Chowdhury
Mr. Suddhasatva Banerjee
Mr. Pushan Kar
Mr. Sagnik Majumdar
Ms. Sunita Das

... ... for the appellants

Ms. Prithu Dudhuria

... ... for the Union of India

Mr. S. N. Mookherjee, AG
Mr. Tapan Kumar Mukherjee
Mr. Santanu Mitra
Mr. Somnath Naskar

... ... for the State

This appeal is directed against the order of the learned Single Judge dated 24.02.2022 whereby learned Single Judge has dismissed the CAN 1 of 2021 filed by the appellant (writ petitioner).

It has been pointed out by the learned counsel for the appellant that the issue involved in the pending writ petition before the learned Single Judge is about the nature of the document which has been executed in terms of the Income Declaration Scheme, 2016. He has submitted that the document in question is in the nature of Release deed whereas it has sought to be treated as Conveyance deed.

Learned Single Judge at the initial stage by order dated 25th September, 2017 finding the prima facie case in favour of the appellant had directed the appellant to deposit a sum of ₹1 crore to the Registrar General, High Court, Calcutta in the banker's cheque or by bank draft by 26th September, 2017 and had directed the Registrar General to put the said amount to a nationalised bank in the form of short term fixed deposit and further directed the respondent no.4, Additional Registrar of Assurances-IV, Kolkata to execute and register the document in question as deed of Release after producing the receipt of the amount as was directed.

It has been pointed out by learned counsel for the appellant, a sum of ₹1 crore has been deposited by the appellant. It has also been submitted that subsequently before the learned Single Judge while considering CAN 1 of 2021, the calculation of amount of stamp duty payable, if the document in question is treated to be a Conveyance deed, has been done which comes to ₹1,61,86,605/-. Hence, now the appellant is unnecessarily required to pay/secure a further sum of ₹61,86,605/- and user charges of ₹6679/- in order to get the deed registered.

Learned Advocate General has suggested that since the pleadings are completed in the writ petition pending before the learned Single Judge, therefore the writ petition itself can be heard and decided, which is readily agreed by the learned counsel for the appellant.

Hence, instead of interfering in the impugned order we dispose of the appeal making a request to the learned Single Judge to decide the pending petition itself as expeditiously as possible, preferably within a period of two months from the date of receipt of copy of this order.

MAT 401 of 2022 and MAT 400 of 2022 are accordingly disposed of.

All the connected applications are also disposed of.

(Prakash Shrivastava, C.J.)

(Rajarshi Bharadwaj, J.)