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04.05.2022
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W.P.A. 8815 of 2021
(Tapati Saha vs. State of West Bengal & Ors.)

Mr. Tapas Kr. Dey
Mr. Asish Kr. Dutta
Mr. Rakesh Roy
.... For the Petitioner

Supplementary affidavit filed by the petitioner is taken on record.

None appears for the respondents despite service of notice.

The petitioner is aggrieved by the assessment of stamp duty in respect of the development agreement dated 5th March, 2011 by the 2nd respondent.

Learned counsel for the petitioner submits that the stamp duty ought to have been calculated in terms of valuation of the property in question as on the date of calculation, that is, 1st February, 2021. The stamp duty has been assessed at Rs.5,14,500/- as was applicable in the year 2011. The petitioner has prayed for reassessment of the stamp duty in respect of the development agreement as applicable in 2021.

According to the petitioner, the stamp duty payable by her should be about Rs.10,000/- though an amount of Rs.5,14,500/- has been claimed.

In view of the innocuous prayer of the petitioner for reassessment of the stamp duty payable by her, the writ petition is disposed of directing the 2nd respondent to reassess the stamp duty in respect of the development agreement dated 5th March, 2011 within one month from the date of communication of this order after giving reasonable opportunity of hearing to the petitioner, in accordance with law.

The decision taken by the Authority shall be communicated to the petitioner within a week thereof.

It is made clear that that this Court has not gone into the merits of the case and it will be open to the petitioner to place her contention as made out in the writ petition before the Authority at the time of hearing.

With the above observations and directions, W.P.A. 8815 of 2021 is disposed of.

There shall be no order as to costs.

Since no affidavit has been invited, allegations contained in the writ petition shall be deemed not to have been admitted.

Urgent certified website copy of the order, if applied for, be given to the parties on compliance of requisite formalities.

(Suvra Ghosh, J.)