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WPO/1423/2022

IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
ORIGINAL SIDE

TIRUPATI SHUBH SHOPPER PRIVATE LIMITED & ANR.
VERSUS
REGISTRAR OF ASSURANCES, KOLKATA & ORS.

BEFORE:
The Hon'ble JUSTICE RAJASEKHAR MANTHA
Date : 16th March, 2022

Appearance:
Mr. Ratnanko Banerji,Sr. Adv.
Mr. Ratnesh Kr. Rai,Adv.
Mr. Ankan Rai,Adv.
Mr. Vipra Gang,Adv.

Mr. Amitesh Banerjee,Sr. Adv.
Ms. Ipsita Banerjee,Adv.

The Court :- The writ petitioner is aggrieved by an assessment pursuant to query no. 3002717264/2020-2021 dated 23rd December, 2021 and the reply thereto whereby the stamp duty payable by the writ petitioner to register an agreement for sale dated 18/12/2019 was assessed at Rs. 1,16,92,458/-. Such stamp duty has, however, been paid and the document has been registered.

It is submitted that the assessment is incorrect and ought to have been Rs. 31,87,520/- as communicated against an earlier query dated 16th November, 2021. It is also submitted that the error of RA, Kolkata occurred for incorrect interpretation of the notification dated 23rd March, 2012.

This Court is of the view that the matter must be remanded back to the authority for reconsideration. Hence the assessment under said query dated 23/12/2021 is remanded back to the Registrar of Assurances, Kolkata for a suitable decision in the matter after an appropriate reconsideration. For the aforesaid purpose, the petitioner shall make a comprehensive representation annexing thereto all documents in support of the claim of incorrect valuation of stamp duty and make a claim for refund.

The Registrar of Assurances, Kolkata, after receipt of the said representation and after giving a personal hearing to the petitioner and/or its legal representative, pass a reasoned order and communicate the same to the petitioner immediately thereafter.

Let the aforesaid exercise be completed by the RA, Kolkata within a period of two months from the date of receipt of a copy of the representation from the petitioner.

With the aforesaid observations, WPO No. 1423 of 2022 stands disposed of.

(RAJASEKHAR MANTHA, J.)

S. Chandra.