

IN THE HIGH COURT OF ORISSA AT CUTTACK

**W.P.(C) No.39745 Of 2021
(Through hybrid mode)**

Kajal Satyavraty Devesh

....

Petitioner

Mr. D.Devesh, Advocate

-versus-

Collector, Khurda

....

Opposite Party

Mr. A.K.Sharma, AGA

CORAM: JUSTICE ARINDAM SINHA

**ORDER
03.01.2022**

Order No.

- 01.** **1.** Mr. Devesh, learned advocate appears on behalf of petitioner and submits, his client purchased stamps worth Rs.9,03,080/-(Rupees nine lakhs three thousand and eighty only) on 21st October, 2020. The stamps were to be used for purpose of registration of purchase/sale of land but the deal fell through. Petitioner being five months pregnant at the time of purchase, thereafter delivered and was home bound. Also at that time there were restrictions, akin to lockdown, imposed by the Administration. By reason of protracting negotiation for purchase/sale ending in failure, his client's vulnerable situation on having delivered in COVID-19 pandemic situation and Government restrictions on movement, including offices remaining closed, there was delay of 90

days in presenting the unused stamps for cancellation and refund. Opposite party did not reconsider rejection of claim for refund as there was delay beyond the period provided in clause 'c' under section 54, Indian Stamp Act, 1899. Petitioner is before Court seeking interference, for refund as there cannot be change of revenue no purchase/sale.

2. Mr. Sharma, learned advocate, Additional Government Advocate appears on behalf of State and submits, opposite party acted in accordance with law.

3. Court appreciates the fact situation emerging in the period between purchase of the stamps and application for refund. Court does not presume that the stamps were purchased for any other purpose but for registering of document on purchase/sale. Court relies on submissions made on behalf of petitioner that the negotiation failed. There are disclosures in the writ petition to show petitioner delivered on pregnancy and during the period there were restrictions imposed by the Administration. As such, petitioner appears to have been prevented from presenting her application for refund along with the stamp documents.

4. On verification in relation to clauses 'a' and 'b' in section 54 coupled with ascertaining that the stamps having not been spoiled or

rendered unfit or useless, due refund is to be made within two weeks of communication.

5. The writ petition is disposed of.

(Arindam Sinha)
Judge

Prasant

