

13th February, 2023
(D/L No.18)
(SKB)

W.P.A. 586 of 2022

Suresh Chandra Gupta
-Versus-
The State of West Bengal and others

Mr. Saptangshu Basu,
Mr. Sunanda Mohan Ghosh,
Mr. Ayan Banerjee,
Mr. Suman Banerjee
... for the petitioner.

Mr. Nilotpal Chatterjee,
Mr. Debashis Ghosh
... for the State.

After hearing learned counsel appearing for the petitioner and the State, it is evident that the concerned Registering Officer/Authority is statutorily mandated to impose stamp duty as may be prescribed under The Indian Stamp Act, 1899, to enable such person to make payment of the stamp duty or the deficit amount in the prescribed land.

The sequence of the procedure is provided under Section 47A(3) and (5) in the event, the person called upon to make the payment of stamp duty does not do so within the specific timeframe and the Authority who is then entrusted with the duty of deciding the matter, shall hold an enquiry and hear the parties and determine the market value of the property and the proper stamp duty payable thereof.

It is evident that the impugned order of 13th December, 2021 enclosed in the writ petition and the date of the order of the stamp enclosed in the Report filed by the State are not in the prescribed forms as given in The West Bengal Stamp (Prevention of Under-Valuation of Instruments) Rules, 2001.

The impugned orders are hence quashed and set aside. The respondent no.4 being the Additional District Sub-Registrar, Baruipur, South 24 Parganas, shall decide the matter again and pass a fresh order under the prescribed Rules and the relevant provisions of the Act. The other points raised by the petitioner in the present writ petition with regard to overwriting of the Annual Statement of Rights shall also be considered by the respondent no.4. The respondent no.4 is directed to decide the issue on the appropriate forms as prescribed under the 2001 Rules.

The Authority shall pass an order as directed within a period of six weeks from today. A copy of the order shall be made available to the petitioner within a week thereafter.

W.P.A.586 of 2022 is accordingly disposed of in terms of the above.

It is made clear that the court has not gone into the points raised by the parties.

(Moushumi Bhattacharya, J.)