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16.08.2023
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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

W.P.A. No. 8642 of 2023

M^{rs}. Ah Tiam Tannery
Vs.
The State of West Bengal & Ors.

Ms. Pritha Bhawmik,
Mr. Nazir Ahmed
...for the petitioner

Mr. Saptak Sanyal
...for the State

Mr. Yashvardhan Kochar,
Mr. Bikash Shaw
...for the respondent nos. 6 and 7

Heard learned counsel for the parties.

The grievance of the petitioner is against the alleged exorbitant assessment of stamp duty payable by the petitioner on a deed of assessment.

Since the petitioner has an equally efficacious alternative remedy by way of a challenge against the said assessment before the respondent no. 3, that is, the Additional Inspector General of Registration and Commissioner of Stamp Revenue, this Court chooses not to entertain the writ petition.

Accordingly, W.P.A. No. 8642 of 2023 is disposed of by granting liberty to the petitioner to prefer a properly constituted challenge against the stamp duty and registration fee, assessed on the

assignment deed of the petitioner, before the said respondent no. 3.

If such a challenge is preferred within a week from date, the same shall be deemed to have been filed within due time as stipulated in law and shall be decided by the respondent no. 3, in accordance with law, upon giving opportunity of hearing to the petitioner and all concerned.

Such adjudication, it is expected, shall be done at the earliest thereafter, positively within four weeks from the date of preference of such challenge before the said respondent no. 3.

It is made clear that this court has not gone into the allegations and counter-allegations made in the writ petition.

There will be no order as to costs.

Urgent photostat certified copies of this order, if applied for, be made available to the parties upon compliance of all necessary formalities.

(Sabyasachi Bhattacharyya, J.)