



2023:DHC:8398-DB

**IN THE HIGH COURT OF DELHI AT NEW DELHI**

% Judgment delivered on: 23.11.2023

+ **W.P.(C) No.6904/2020 & CM No. 23718/2020**

CITIUS REAL ESTATE (P) LTD.

..... Petitioner

Versus

UNION OF INDIA AND ANR.

..... Respondents

Advocates who appeared in this case:

For the Petitioner : Mr. Parvinder Chauhan & Mr. Aman Ghawana, Advs.

For the Respondents : Mr. Kirtiman Singh, CGSC with Mr. Waize Ali Noor, Ms. Kunjala Bhardwaj & Mr. M Bajaj, Advs. for UOI.

Mr. Gautam Naryan & Ms. Asmita Singh, Advs. for GNCTD.

CORAM

HON'BLE MR JUSTICE VIBHU BAKHRU

HON'BLE MR JUSTICE AMIT MAHAJAN

JUDGMENT

VIBHU BAKHRU, J.

1. The petitioner has filed the present petition, *inter alia*, praying that Section 54 of the Indian Stamp Act, 1899 (hereafter '**the Act**'), to the extent it provides for retention of 10% of the stamp duty, be declared as *ultra vires* of Articles 265 and 300A of the Constitution of India. The petitioner also impugns Section 54(c) of the Act as being *ultra vires* of Articles 14, 265 and 300A of the Constitution of India.



In addition, the petitioner assails the order dated 20.02.2019 passed by respondent no.2, Collector of Stamps/SDM (HQ) (hereafter '**the Collector**') whereby, the petitioner's application for a refund against E-stamp Certificate bearing No.IN-DL94299245494081N, was rejected on the ground that the said application was filed beyond the period of six months from the date of purchase of the E-stamp Certificate.

FACTUAL CONTEXT

2. The petitioner is a company registered under the Companies Act, 1956 and was intending to purchase a land admeasuring 18 Bighas and 09 Biswas, titled, Khasra No.31/11/1(2-6) 20/ 1 (4-00), 23/2 (3-04),24 (4-04) and 19/1(405), at village Rawta in Delhi (hereafter '**the subject property**').

3. On 19.09.2014, the petitioner filed an application with the concerned authorities (ADM, Government of NCT of Delhi) seeking permission / NOC for purchasing the subject property as the same was an agricultural property.

4. The total sale consideration for the subject property was agreed at ₹2,03,71,875/-. On 18.04.2015, the petitioner purchased E-stamp paper bearing No.IN-DL94299245494081N in the sum of ₹12,22,315/- for conveyance of the subject property. This was on the premise that the permission / NOC as sought for by the petitioner from the concerned authority would be granted.



5. However, the petitioner's request for permission / NOC for purchase of the subject property was not processed. Consequently, the petitioner could not use the stamp paper for conveyance of the subject property.

6. Thereafter, on 15.06.2016, the petitioner filed an application with the Collector for the refund of the stamp duty. The said application was also not processed within the reasonable time and continued to remain pending with the Collector. In the circumstances, the petitioner was constrained to file a writ petition, being W.P.(C) No.13182/2018, in this Court. It was, *inter alia*, contended by the petitioner that the respondents could not withhold refund of the stamp duty as the instrument on which such stamp duty was payable had not been executed and the charging event for payment of stamp duty had not arisen. The petitioner relied on the decision of a Single Judge of this Court in ***Dr. Poornima Advani & Anr. v. Govt. of NCT of Delhi & Anr.***¹.

7. The aforesaid petition was disposed of by this Court by an order dated 07.12.2018 whereby, the Collector was directed to consider the petitioner's application for the refund of stamp duty in accordance with the law bearing in mind the decision of this Court in ***Dr. Poornima Advani's***¹ case.

¹ Neutral Citation No. 2018: DHC:5219 decided on 20.08.2018



8. Thereafter, the petitioner's application was rejected by the Collector by an order dated 20.02.2019, which is impugned in the present petition.

9. Aggrieved by the said impugned order, the petitioner filed another petition [W.P.(C) No.7416/2019 captioned ***Citius Real Estate (P) Limited v. Collector of Stamps/SDM (HQ)***]. This petition was listed before one of us (Vibhu Bakhru, J.) and the Court was of the, *prima facie*, view that entertaining an application for refund would run contrary to the provisions of Section 54 of the Act. Accordingly, the petitioner withdrew the said petition with liberty to file afresh, and, to challenge Section 54 of the Act.

SUBMISSIONS

10. Mr. Parvinder Chauhan, learned counsel appearing for the petitioner submitted that the provisions of Section 54 of the Act are *ultra vires* of Articles 265 and 300A of the Constitution of India to the extent that it provides for retention of 10% of the stamp duty. He rested his challenge on the ground that the stamp duty is a levy payable on an instrument. Since in the said case the instrument for which the stamp paper was purchased (conveyance of the agricultural property) has not been executed, the charging event attracting the levy of stamp duty had not occurred. He contended that in the circumstances withholding of stamp duty would amount to collection of tax without the authority of law and thus, would violate Article 265 of the Constitution of India. He submitted that the State cannot



withhold the amount which was paid in anticipation of a levy of tax considering that the charging event has not occurred. He submitted that the same would amount to expropriating the petitioner's property without the authority of law and thus, also fall foul of Article 300A of the Constitution of India.

11. The petitioner also assails the provisions of Section 54(c) of the Act, which limited the period within which refund of unutilized stamp paper could be sought as being arbitrary and irrational. The learned counsel submitted that the said period is shorter than the period of limitation provided under Section 49(d) of the Act. The petitioner submitted that in cases covered under Section 49(d) of the Act, the stamp paper is used for the instruments executed and thus, a taxing event has occurred. Yet, the party is granted further time of two months from the date on which the instrument is executed. However, in cases where the transaction does not fructify and the instrument is not executed, the period of limitation for applying for a refund is restricted to six months from the date of turnover.

12. Mr. Gautam Naryan, learned counsel appearing for the respondents countered the aforesaid submissions. He submitted that since the Act is a taxing statute, the same is required to be viewed with greater latitude as held by the Constitution Bench of the Supreme Court in *R.K. Garg v. Union of India & Ors.*². He also submitted that there was no scope for equity in a taxing statute. He referred to the

² (1981) 4 SCC 675



decision of the Supreme Court in *Government of Andhra Pradesh & Ors. v. P. Laxmi Devi (Smt.)*³ in support of the aforesaid contention. He submitted that the refund in the petitioner's case was squarely barred by the provisions of Section 54(c) of the Act as the application for refund was filed beyond the period of six months from the date of purchase of E-stamp paper.

REASONS & CONCLUSION

13. There is no cavil that the Act is a taxing statute. Section 3 of the Act expressly provides that subject to the provisions of the Act and exemptions contained in Schedule I, the instruments as specified shall be chargeable with duty of an amount as indicated in the said Schedule.

14. Section 2(6) of the Act defines the expression '*chargeable*' as under:-

“(6) “Chargeable” means, as applied to an instrument executed or first executed after the commencement of this Act, chargeable under this Act, and, as applied to any other instrument, chargeable under the law in force in [India] when such instrument was executed or, where several persons executed the instrument at different times, first executed;”

15. Section 2(12) of the Act posits the expression '*executed*' and '*execution*' when used with reference to an instrument to mean '*signed*' and '*signature*'.

³ (2008) 4 SCC 720



16. Section 2(14) of the Act defines the term ‘instrument’ as under:-

“(14) ‘instrument’

- (a) every document, by which any right or liability is, or purports to be, created, transferred, limited, extended, extinguished or recorded;
- (b) a document, electronic or otherwise, created for a transaction in a stock exchange, or depository by which any right or liability is, or purports to be, created, transferred, limited, extended, extinguished or recorded; and
- (c) any other document mentioned in Schedule I, but does not include such instruments as may be specified by the Government, by notification in the Official Gazette;”

17. It is settled law that stamp duty is chargeable on the instruments as stipulated in the said Schedule and not the transactions in respect of which the instrument is executed.

18. Section 9A of the Act also specifies the instruments chargeable with duty for transactions in stock exchanges and depositories.

19. Section 10 of the Act contains provisions as to how the stamp duties are to be paid. Section 11 of the Act provides for the use of adhesive stamps. Sections 10 and 11 of the Act are set out below:

“10. Duties how to be paid. — (1) Except as otherwise expressly provided in this Act, all duties with which any instruments are chargeable shall be paid, and such payment shall be indicated on such instruments, by means of stamps —

- (a) according to the provisions herein contained; or



(b) when no such provision is applicable thereto-as the [State Government] may be rule direct.

(2) The rules made under sub-section (1) may, among other matters, regulate, —

(a) in the case of each kind of instrument-the description of stamps which may be used;

(b) in the case of instruments stamped with impressed stamps-the number of stamps which may be used;

(c) in the case of bills of exchange or promissory notes the size of the paper on which they are written.

11. Use of adhesive stamps. — The following instruments may be stamped with adhesive stamps, namely: —

(a) instruments chargeable [with a duty not exceeding ten naye paise], except parts of bills of exchange payable otherwise than on demand and drawn in sets;

(b) bills of exchange, and promissory notes drawn or made out of [India];

(c) entry as an advocate, vakil or attorney on the roll of a High Court;

(d) notarial acts; and

(e) transfers by endorsement of shares in any incorporated company or other body corporate.”

20. It is apparent from the above that, the duties in respect of which instruments are chargeable are to be reflected by stamps on those instruments. In terms of Section 11 of the Act, certain instruments may be stamped with adhesive stamps. Section 12 of the Act mandates that adhesive stamps be cancelled once used so that the same cannot be used again.



21. Sections 17, 18 and 19 of the Act contain provisions regarding the time for stamping the instruments. In terms of Section 17 of the Act, all instruments chargeable with duty executed in India are required to be stamped before or at the time of execution. Section 18(1) of the Act posits that every instrument chargeable with duty executed out of India (other than bill of exchange or promissory note) is required to be stamped within three months after it has been received in India. In terms of Section 19(1) of the Act, a bill of exchange is required to be stamped before it is presented for acceptance of payment.

22. The provisions, as mentioned above, make it clear that the incidence of tax is on an instrument and it is to be paid within the time as specified under Sections 17, 18 and 19 of the Act. The stamps and stamp paper are only the means for payment of stamp duty.

23. Section 29 of the Act specifies the persons who are liable to pay the duties.

24. The machinery provisions for collection of stamp duty are thus, sale of stamps papers / e-certificates and adhesive stamps. In terms of Section 10(1) of the Act, except as otherwise provided, all duties with which instruments are chargeable are required to be paid and such payment is required to be indicated on the instruments by means of stamps. It is thus, apparent that, the machinery provisions of the Act do provide for collection of the tax by sale of stamps and stamp duties even prior to such instruments coming into existence.



25. All taxing statutes contain provisions for levy and charge of tax, assessment of tax, collection and recovery of tax, as well as punishment for evading payment tax. In almost all legislations tax is usually collected after the charging event. However, it would be erroneous to assume that a tax cannot be calculated prior to the taxing event. Income Tax Act, 1961 also provides for collection of tax by means of advance tax, which is based on the assessee's estimate of income. It is possible that an assessee's estimate of income on which advance tax is paid falls short of the income chargeable to tax. However, there is no doubt that what is collected as advance tax under Part C of Chapter XVII of the Income Tax Act, 1961, is income tax and not any other levy.

26. Similarly, the stamp duties collected by the sale of stamp papers, E-stamp certificates and adhesive stamps are stamp duties collected by the Government. The sale of stamps/stamp certificates is a revenue generating exercise.

27. It is well settled that the right to refund the tax collected is governed by the statute governing the said tax. An assessee who has paid tax does not have any inherent right for refund of tax paid. In view of the above, the petitioner's contention that the provisions of Section 50(2) of the Act, which provides for retention of 10% of the allowance for stamps is *ultra vires* to Article 265 of the Constitution of India or falls foul of Article 300A of the Constitution of India, is unmerited.



28. However, in cases where the payments have been collected which are not covered under the taxing statute such as payments made under a mistake of law, the provisions of refund would not necessarily control refund of such payments⁴

29. The petitioner also impugns the provision of Section 54(c) of the Act, *inter alia*, on the ground that it violates Article 14 of the Constitution of India. The petitioner has founded this challenge on the ground that the limitation provided under Section 54(c) of the Act is arbitrary and unreasonable given the period of limitation as specified under Section 50 of the Act.

30. At this stage, it would be relevant to refer to Sections 49,50 and 54 of the Act. The same are set out below:

“49. Allowance for spoiled stamps. — Subject to such rules as may be made by the State Government as to the evidence to be required, or the enquiry to be made, the Collector may, on application made within the period prescribed in section 50, and if he is satisfied as to the facts, make allowance for impressed stamps spoiled in the cases herein after mentioned, namely: —

(a) the stamp on any paper inadvertently and undesignedly spoiled, obliterated or by error in writing or any other means rendered unfit for the purpose intended before any instrument written thereon is executed by any person:

(b) the stamp on any document which is written out wholly or in part, but which is not signed or executed by any party thereto:

⁴ *Salonah Tea Co. Ltd. & Ors. v. Superintendent of Taxes, Nowgoing & Ors.*: (1988) 1 SCC 401)
& *Tilokchand and Motichand & Ors. v. H. B. Munshi & Anr.*: (1969) 1 SCC 110



(c) in the case of bills of exchange [payable otherwise than on demand] or promissory notes—

(1) the stamp on [any such bill of exchange] signed by or on behalf of the drawer which has not been accepted or made use of in any manner whatever or delivered out of his hands for any purpose other than by way of tender for acceptance: provided that the paper on which any such stamp is impressed, does not bear any signature intended as or for the acceptance of any bill of exchange to be afterwards written thereon:

(2) the stamp on any promissory note signed by or on behalf of the maker which has not been made use of in any manner whatever or delivered out of his hands:

(3) the stamp used or intended to be used for 1 [any such bill of exchange] or promissory note signed by, or on behalf of, the drawer thereof, but which from any omission or error has been spoiled or rendered useless, although the same, being a bill of exchange may have been presented for acceptance or accepted or endorsed, or, being a promissory note, may have been delivered to the payee: provided that another completed and duly stamped bill of exchange or promissory note is produced identical in every particular, except in the correction of such omission or error as aforesaid, with the spoiled bill, or note;

(d) the stamp used for an instrument executed by any party thereto which—

(1) has been afterwards found to be absolutely void in law from the beginning:

(2) has been afterwards found unfit, by reason of any error or mistake therein, for the purpose originally intended:

(3) by reason of the death of any person by whom it is necessary that it should be executed, without having executed the same, or of the refusal of any such person to



execute the same, cannot be completed so as to effect the intended transaction in the form proposed:

(4) for want of the execution thereof by some material party, and his inability or refusal to sign the same, is in fact incomplete and insufficient for the purpose for which it was intended:

(5) by reason of the refusal of any person to act under the same, or to advance any money intended to be thereby secured, or by the refusal or non-acceptance of any office thereby granted, totally fails of the intended purpose:

(6) becomes useless in consequence of the transaction intended to be thereby effected being effected by some other instrument between the same parties and bearing a stamp of not less value:

(7) is deficient in value and the transaction intended to be thereby effected has been effected by some other instrument between the same parties and bearing a stamp of not less value:

(8) is inadvertently and undesignedly spoiled, and in lieu whereof another instrument made between the same parties and for the same purpose is executed and duly stamped:

Provided that, in the case of an executed instrument, no legal proceeding has been commenced in which the instrument could or would have been given or offered in evidence and that the instrument is given up to be cancelled.

Explanation.—The certificate of the Collector under section 32 that the full duty with which an instrument is chargeable, has been paid is an impressed stamp within the meaning of this section.

50. Application for relief under section 49 when to be made.—The application for relief under section 49 shall be made within the following periods, that is to say, —



(1) in the cases mentioned in clause (d) (5), within two months of the date of the instrument:

(2) in the case of a stamped paper on which no instrument has been executed by any of the parties thereto, within six months after the stamp has been spoiled:

(3) in the case of a stamped paper in which an instrument has been executed by any of the parties thereto, within six months after the date of the instrument, or, if it is not dated, within six months after the execution thereof by the person by whom it was first or alone executed:

Provided that, —

(a) when the spoiled instrument has been for sufficient reasons sent out of 1 [India], the application may be made within six months after it has been received back in [India];

(b) when, from unavoidable circumstances, any instrument for which another instrument has been substituted, cannot be given up to be cancelled within the aforesaid period, the application may be made within six months after the date of execution of the substituted instrument.

54. Allowance for stamps not required for use. — When any person is possessed of a stamp or stamps which have not been spoiled or rendered unfit or useless for the purpose intended, but for which he has no immediate use, the Collector shall repay to such person the value of such stamp or stamps in money, deducting [ten naye paise] for each rupee or portion of a rupee, upon such person delivering up the same to be cancelled, and proving to the Collector's satisfaction—

(a) that such stamp or stamps were purchased by such person with a bona fide intention to use them; and



(b) that he has paid the full price thereof; and

(c) that they were so purchased within the period of six months next preceding the date on which they were so delivered: Provided that, where the person is a licensed vendor of stamps, the Collector may, if he thinks fit, make the repayment of the sum actually paid by the vendor without any such deduction as aforesaid.”

31. Section 49 of the Act provides for allowance for spoiled stamps. In terms of Clause (a) of Section 49 of the Act, a Collector can make an allowance in respect of a stamp inadvertently and undesignedly spoiled, obliterated or by error in writing or any other means rendered unfit for the purpose intended, prior to the instrument being executed. Further, an application for allowance is required to be made within the period as prescribed under Section 50 of the Act.

32. Although, a Collector can make an allowance for the stamp paper only if an application is made within the period as prescribed. The life of the stamp paper is not circumscribed by Section 54(c) of the Act. In *Thiruvengadam Pillai v. Navaneethammal & Anr.*⁵, the Supreme Court had observed as under:

“11. Secondly, as the stamp papers used in the agreement of sale were more than six months old, they were not valid stamp papers and consequently, the agreement prepared on such “expired” papers was also not valid. We will deal with the second contention first. The Stamp Act, 1899 nowhere prescribes any expiry date for use of a stamp paper. Section 54 merely provides that a person possessing a stamp paper for which he has no immediate use (which is

⁵ (2008) 4 SCC 530



not spoiled or rendered unfit or useless), can seek refund of the value thereof by surrendering such stamp paper to the Collector *provided it was purchased within the period of six months* next preceding the date on which it was so surrendered. The stipulation of the period of six months prescribed in Section 54 is only for the purpose of seeking refund of the value of the unused stamp paper, and not for use of the stamp paper. Section 54 does not require the person who has purchased a stamp paper, to use it within six months. Therefore, there is no impediment for a stamp paper purchased more than six months prior to the proposed date of execution, being used for a document.”

33. Thus, there is no impediment in using the stamp paper for discharge of stamp duty payable on an instrument even after the period as specified under Section 54(c) of the Act has expired. There is considerable merit in the petitioner’s contention that there is an anomaly in restricting the time period for seeking an allowance under Section 54 of the Act to only six months after the stamp paper has been purchased when compared with the time period available for making an application in respect of stamps that are spoiled, obliterated or rendered unfit for use. In terms of Section 50(2) of the Act, an application for relief under Section 49 of the Act in respect of stamp paper on which no instrument has been executed can be filed within a period of six months after the stamp has been spoiled. Thus, if the provisions of Sections 54(c) and 50(2) of the Act are juxtaposed, it would be clear that a person would be entitled to file an application for refund of stamp duty two months after the stamp paper has been spoiled notwithstanding, that more than six months have elapsed after the stamp was purchased, but he cannot apply for refund in respect of



the stamp paper that is in a pristine condition after six months of the date of purchase of the said paper.

34. In the present case, the petitioner has been denied the refund as the condition under Section 54(c) of the Act has not been satisfied. However, if the stamp papers available with the petitioner are inadvertently obliterated or spoiled, the petitioner would have two months thereafter to apply for a refund of the stamp paper due. In our view, if the provisions of Section 54 of the Act are read in the aforesaid manner, the same are clearly arbitrary and unreasonable and are liable to be declared as *ultra vires* Article 14 of the Constitution of India.

35. It is a well settled that a legislative enactment is presumed to be constitutionally valid unless it is found to be contrary. Additionally, it is also a well settled principle that the courts will, in so far as possible, construe a statute in a manner so that it does not fall foul of the constitution.

36. It is also trite that the period of limitation does not extinguish the obligation, it merely extinguishes the recourse to remedies⁶. The substratal rationale is to deny a person his recourse to courts and remedies, if he has otherwise not exercised the same within a reasonable period.

⁶ Bombay Dyeing Manufacturing Co. Ltd. v. State of Bombay & Ors.: 1957 OnLine SC 7



37. Section 54 of the Act is required to be construed bearing the aforesaid principles.

38. A plain reading of Section 54 of the Act indicates that it is applicable only in cases where stamp duty is not of immediate use. Additionally, three conditions are required to be satisfied. First, that the stamp was purchased with a *bona fide* intention for using the same. Second, that the applicant has paid full price for the same. And third, that the stamp was purchased within the period of six months, next preceding the date on which the same were delivered.

39. In ***Rajeev Nohwar v. Chief Controlling Revenue Authority, Maharashtra State, Pune & Ors***⁷, the Supreme Court had interpreted Section 52 of the Maharashtra Stamp Act, 1958 which is similarly worded as Section 54 of the Act, in the following manner:

“21. Section 52 deals with provision of allowance in case of stamps that are not required for use. There are two kinds of stamps that are not required for use. The first is where the stamp is spoiled, as covered by Section 47 of the Act. The second is where the stamp is not spoiled but the stamp is not needed since the purchaser has no use of it. Section 52 specifically excludes the first of category since it is already covered by Section 47. The provision only applies to the class in the second category. Thus, Section 52 covers stamps that are not spoiled but which are of no use to the applicant by the occurrence of any subsequent event that renders the purpose of purchase of stamp void or nugatory. For the application of Section 52-A, the applicant must have purchased the stamp on the payment of full price, with a bona fide intention to use it. However, within six months

⁷ 2021 SCC OnLine SC 863



from the purchase of the stamp, the *purpose* of the purchase has not been fulfilled. Such a situation can arise in multiple circumstances. For example, a person may have obtained a stamp paper for purchasing a building. However, before the agreement of sale could be executed, the building turns to shambles after an earthquake hits the area. In such a case, the stamp paper has no use. This may also cover a case where the seller has taken back his consent to sell the property after the purchase of the stamp paper. In such cases, the stamp purchased will not have any use since the purpose for which it was purchased could not materialise.

22. It could be argued that the use of the words, “for which he has no immediate use” in Section 52 would only cover cases where the purpose for the purchase of the stamp is still valid but the execution of the purpose is delayed and not “immediate”. Such an interpretation, however, is erroneous in view of the holistic reading of the provision. The use of the phrase “immediate” must be read in the context of the limitation period prescribed by the provision. Since a six month limitation period has been imposed in Section 52 for the cases that fall within its purview, the use of the phrase “no immediate use” should be interpreted to mean either the permanent abandonment of the purpose or a delay (of more than six months from the purchase of the stamp) in the execution of the purpose.

23. However, Section 52 would only apply to those cases where the applicant had knowledge that the stamp purchased was not be required for use within six months from the date of purchase. The provision cannot be arbitrarily applied to cases where the purchaser of the stamp had no knowledge that the stamp would not be required for use within six months from the purchase of the stamp. In the instant case, the appellant had no knowledge of the fact that the stamp was not needed within six months from the purchase of it. He was in a bona fide contest over his rights with the builder. Therefore, the case of the appellant would not fall under Section 52 of the Act as well.”



40. In *Rajeev Nohwar's*⁷ case the appellant had purchased the stamp paper on 16.08.2014 for the purpose of execution of an Agreement to Sell in respect of a residential flat booked by him. Since, the disputes had arisen between the appellant and the builder and the said stamps were not used, the appellant filed a complaint before the National Consumer Redressal Forum which was disposed of on 06.05.2016 (approximately two years later). The appellant was given an option to either purchase the said residential flat or receive the refund of the amount paid along with interest and compensation. Since, the appellant elected to receive a refund from the builder and did not go ahead with the purchase of the residential unit, the E-stamp certificate purchased by him was no longer useful. He thus, applied for refund of the stamp paper immediately thereafter on 16.07.2016. The Supreme Court read the provisions of Section 50(2) of the Maharashtra Stamp Act, 1958 – which, as noted above, is identically worded as Section 54 of the Act – and held the same to be confined to only those cases where the applicant was aware that the stamp would not be of use within the period of six months of its purchase, either because the purpose for which the same was purchased has been abandoned, or there was a delay of six months in executing the same. In the facts of the said case, the Supreme Court held that the appellant had no knowledge that the stamp purchased would have no use within the period of six months from its purchase and allowed the refund.

41. The facts in the present case are not dissimilar. The petitioner in this case had no knowledge that its application for purchase of



agricultural land would not be processed and the transaction for purchase of the subject property would not be consummated within the period of six months. The petitioner had thus waited for the permission. It applied for the refund after it was ascertained that the permission / NOC from the concerned authority was not forthcoming.

42. Undisputedly, if Section 54 of the Act is understood in the manner as explained by the Supreme Court in **Rajeev Nohwar's**⁷ case, the said provision cannot be construed as arbitrary. It does not in any manner conflict with the scheme of Section 50 of the Act read with Section 49 of the Act.

43. Allowance for stamps are available in cases that fall under Section 49 of the Act provided that an application is made within the time as prescribed under Section 50 of the Act. This would include cases where the charging event has not occurred, that is, an instrument has not been executed. It would also cover cases where an instrument has been engrossed on the stamp paper but the transaction has not been consummated by one of the parties as contemplated under Section 49(d)(5) of the Act.

44. A person who holds an unused stamp paper is also entitled to apply to the Collector for a refund of the same within the period of six months upon his becoming aware that the same would not be of immediate use during the said period. However, this highlights a gap in the statutory provisions in respect of a case, where a person with the *bona fide* intention purchases the stamp paper by making full payment



for the same and discovers after a period of six months that the stamp paper is of no use. In light of the decision of Supreme Court in **Rajeev Nohwar**⁷, Section 54 of the Act is not applicable to such a case as the person purchasing the stamp duty did not have the knowledge, within the period of six months of purchasing the stamps, that the stamps purchased would be of no immediate use. If the contentions advanced by the respondents are accepted, then such a person would have no remedy to seek any allowance in respect of the stamp paper.

45. We are unable to accept that the legislative intention of the Act was to exclude such a person from claiming any allowance in respect of an unused stamp paper. Thus, the controversy raised by the petitioner arises because of absence of any unambiguous provisions for refund in the given case.

46. Article 265 of the Constitution of India proscribes levy of collection of tax except by authority of law. The Act is a law and therefore, it is erroneous to contend that the collection of duties is without authority of law. The lack of express provisions for refund of stamp duty under the Act is required to be tested on the anvil of other provisions of the Constitution of India.⁸

47. In the aforesaid regard it is relevant to refer to the case of **Committee-GFIL v. Libra Buildtech Private Limited & Ors.**⁹. In the said case, the applicants had purchased the stamp paper and handed

⁸ Mafatlal Industries Ltd. v. Union of India: (1997) 5 SCC 537

⁹ (2015)16 SCC 31



them over to the Committee constituted by the Supreme Court in the case of *Securities and Exchange Board of India v. Golden Forests India Limited*.¹⁰ referred to as (GFIL Committee) in respect of affairs of Golden Forests India Limited. The sale deeds in respect of certain properties were executed on the stamp paper, however, the possession of the properties was not handed over to the applicants. Subsequently, the transactions were cancelled by the High Court as GFIL Committee was not in a position to hand over the possession of the properties sold to the applicants. The Court also directed GFIL Committee to refund the amount deposited by the applicants. GFIL Committee challenged the orders by filing a Special Leave Petition before the Supreme Court. The refund of stamp duty was denied by the Collector on the ground that the application was filed beyond the period of six months. As noted above, the stamp papers were purchased on 02.09.2011, the sale deeds were executed on 23.12.2011 and the application for a refund was made on 22.10.2012 and 02.11.2012. The Supreme Court directed the authority to refund the entire stamp duty. The relevant extract setting out the reasons which persuaded the Court to direct the refund of stamp duty is set out below: -

“24. In our considered opinion, keeping in view the undisputed facts mentioned above, the applicants are also entitled to claim the refund of entire stamp duty amount of Rs 6.22 crores from the State Exchequer, which they spent for execution of sale deeds in their favour in relation to the properties in question. This we say for the following reasons.

¹⁰ (2009) 16 SCC 206



25. In the first place, admittedly the transaction originally intended between the parties i.e. sale of properties in question by GFIL Committee to the applicants was not accomplished and failed due to reasons beyond the control of the parties. Secondly, this Court after taking into consideration all facts and circumstances also came to the conclusion that it was not possible for the parties to conclude the transactions originally intended and while cancelling the same directed the seller (GFIL Committee) to refund the entire sale consideration to the applicants and simultaneously permitted the applicants to claim refund of stamp duty amount from the State Government by order dated 26-9-2012. Thirdly, as a result of the order of this Court, a right to claim refund of amount paid towards the stamp duty accrued to the applicants. Fourthly, this being a court-monitored transaction, no party was in a position to take any steps in the matter without the permission of the Court. Fifthly, the applicants throughout performed their part of the contract and ensured that transaction in question is accomplished as was originally intended but for the reasons to which they were not responsible, the transaction could not be accomplished. Lastly, the applicants in law were entitled to claim restoration of all such benefits/advantages from the State once the transaction was cancelled by this Court on 26-9-2012 in the light of the principle contained in Section 65 of the Contract Act which enable the party to a contract to seek restoration of all such advantage from other party which they took from such contract when the contract is discovered to be void or becomes void. This was a case where contract in question became void as a result of its cancellation by order of this Court dated 26-9-2012 which entitled the applicants to seek restitution of the money paid to the State for purchase of stamp papers.

26. In our considered opinion, while deciding a case of this nature, we have to also bear in mind one maxim



on equity, which is well settled, namely, *actus curiae neminem gravabit* meaning – *an act of the court shall prejudice no man*. In *Broom's Legal Maxims*, 10th Edn., 1939 at p. 73 this maxim is explained saying that it is founded upon justice and good sense and afforded a safe and certain guide for the administration of law. This maxim is also explained in the justice and applies to our jurisprudence.

27. It is thus a settled principle of law based on principle of equity that a person cannot be penalised for no fault of his and the act of the court would cause no prejudice to any of his rights.

28. In our considered opinion, the aforesaid maxim would apply with full vigour in the faces of this case and if that is the position then the applicants, in our opinion, are entitled to claim the refund of the entire amount of stamp duty from the State Government which they spent in purchasing the stamp papers for execution of sale deed in relation to the properties in question. Indeed in the light of six reasons set out supra which, in our considered opinion, in clear terms attract the principle contained in the aforesaid maxim, the State has no right to defend the order of the SDM for retaining the amount of stamp duty paid by the applicants with them. The applicants' bona fide genuine claim of refund cannot be denied on such technical grounds.

29. This case reminds us of the observations made by M.C. Chagla, C.J. in *Firm Kaluram Sitaram v Dominion of India*¹⁴. The learned Chief Justice in his distinctive style of writing observed as under in para 19: (*Firm Kaluram case*¹⁴ SCC OnLine Bom)

“19. ...we have often had occasion to say that when the State deals with a citizen it should not ordinarily rely on technicalities, and if the State is satisfied that the case of the citizen is a



just one, even though legal defences may be open to it, it must act, as has been said by eminent Judges, as an honest person,”

We are in respectful agreement with the aforementioned observations, as in our considered opinion these observations apply fully to the case in hand against the State because except the plea of limitation, the State has no case to defend their action.

30. Even apart from what we have held above, when we examine the case of the applicants in the light of Sections 49 and 50 of the Act, we find that the case of the applicants can be brought under Section 49(d)(2) read with Section 50(3) of the Act to enable the State to entertain the application made by the applicants seeking refund of stamp duty amount. The interpretation, which advances the cause of justice and is based on the principle of equity, should be preferred. We hereby do so.”

48. In the case of *National Investor Forum Regd v. Golden Forests India Ltd.*¹¹, GFIL Committee invited bids for the purchase of 1398 kanal and 3 marla of land in district Panchkula, which included a partially constructed tourist complex. The applicant in the said case was the highest bidder and the bid was confirmed in its favour. The applicant had thereafter deposited ₹2,50,02,000/- towards the stamp duty and the stamp paper for the aforesaid amount was also purchased. However, the transaction fell through as 21 kanal and 12 marla of land were not included in the site plan of the parcel of land on which the resort was to be constructed and was advertised for sale.

¹¹ CM APPL.15884/2013 in W.P.(C) No.1399/2010 decided on 26.09.2014



The sale confirmed in favour of the applicant was cancelled and GIFL Committee was directed to refund the consideration received. The applicant also applied to the Sub-Divisional Magistrate, Panchkula for the refund of the stamp duty. However, the same was denied on the ground that the application was filed approximately one year, six months after the date of the purchase of the stamp paper. In that case the paper was purchased on 10.04.2012 and the application for refund was made on 10.10.2013. In the following context, this Court held as under:

- “8. Textually, Section 50 (2) indicates that in the case of stamped paper on which no instrument has been executed by any of the parties thereto, the application for relief under Section 49 should be within six months after stamp has been “spoiled”. Interestingly, Section 50 (3) deals with the situation where a stamp paper is utilized and an instrument has been executed. Even in such circumstances, it is open for the parties to apply for refund.
9. What is meant by expression “spoiled” is elaborated in Section 49 which lists out the situations when the stamp paper is inadvertently and undersignedly spoiled, obliterated or by error in writing or any other means rendered unfit for the purpose intended, before any instrument written thereon is executed by any person, and when the stamp on any document is written out wholly or in part, but which is not signed or executed. It is, therefore, clear that Section 50 (2) applies to create a limitation of six months, only after the stamp is spoiled. Even when the parties use a document on which “any instrument has been executed”, it is open to the Collector to make appropriate refund, so long as the application is made within six months from the date of the instrument/the execution. Therefore, the Court sees



no bar *per se* in the grant of refund in the circumstances of this case. The judgment of the Kerala High Court in V.K. Sundram v Tahsildar, Palakkad, 1973 MLJ 433, dealt with the situation where the transaction could not be completed and fell through. In the circumstances, it was held that the refund could be made after it was received back in the parent State. In the present case, the occasion for claiming refund could not have arisen before 30.09.2013, i.e., before this Court permitted withdrawal of the offer and cancelled it, which in effect nullified the previous confirmation. The applicant SAS approached the Collector almost immediately thereafter through its letter of 8.10.2013. Thus, the limitation in the present instance ought to have been reckoned from the date when the cause for refund arose, and not from the date when the stamp paper was produced.

10. Even otherwise, this Court is of the opinion that the larger principle of restitution would apply and the SAS cannot be visited with prejudice for an act of Court by application of principle, *actus curiae neminem gravabit*, i.e. the act of Court can prejudice none.”

(Emphasis Added)

49. In **Dr. Poornima Advani's**¹ case, the applicant sought a refund of the stamp duty amount of ₹28,10,000/- on account of the loss of E-stamp certificate. The said application was rejected on the ground that there was no provision in the Act for the refund of stamp duty in cases wherein, the E-stamp was lost. The learned Single Judge had construed the expression ‘obliterate’ as used in Section 49(a) of the Act to include the cases where the stamp paper had been lost. The Court also referred to the principle that it would be open for the Court to supplement the text of the statute to give effect to the legislative intent.



50. The Government of NCT of Delhi appealed the decision of the learned Single Judge before the Division Bench of this Court. However, the said appeal was dismissed by an order dated 18.03.2019 (*Govt. of NCT & Anr v. Dr. Poornima Advani & Anr.*¹²). The Division Bench of this Court upheld the judgment passed by the learned Single Judge and held as under: -

“7. A detailed order passed by the learned writ court, in our considered view, cannot be interfered with. Merely because the statute does not provide for refund, it cannot be said that refund cannot be permitted particularly when we cannot lose sight of the fact that the legislature may not have conceived of all situation that may arise or a given set of circumstances which may warrant action to be taken in a particular manner, may be refund of duty paid. Once there was material to show that the claim of the petitioner with regard to loss of the E-stamp paper was genuine, it was not a malafide action. It was a bonafide act and if in the absence of any statutory provision for refund, the learned writ court interpreted the statutory provisions in a manner to bestow justice to an aggrieved person after recording elaborate reasons for doing so, particularly after discussing the law and precedents with regard to refund of taxes and duties, we see no reason to make any indulgence into the matter. A reasonable approach adopted by the learned writ court, in the facts and circumstances of the present case, does not call for any interference.”

51. As noticed above, the charging event for levy of stamp duty is the execution of an instrument chargeable to duty. As also noticed above, the Act contains provisions for refund of stamps that are either

¹² LPA No.188/2019



spoiled or remain unused. Duty levied on the instruments recording a transaction that has been rendered void, is also refundable.

52. Given the scheme of the Act, there is no doubt that the legislative intent is to refund the stamp duty to refund the amount paid for the purchase of stamps if the same are not used or cannot be used for discharging of the liability to pay stamp duty. As noted above refund of duty is provided even in cases where the stamp duty is paid on execution of the instrument but the transactions are subsequently held to be void. However, as noted above, there is lacuna in as much as it does not expressly provide for the refund of unused stamps where the cause of action for seeking refund in respect of unused stamps has arisen after the period of six months. As observed by the Supreme Court in *Rajeev Nohwar's*⁷ case, Section 52 of the Maharashtra Stamp Act, 1958 (which is similarly worded as Section 54 of the Act) is applicable only in cases where the applicant had knowledge that the stamp purchased would not be used within a period of six months from the date of purchase. Thus, the words '*immediate use*' as used were read in the context of the limitation period as prescribed by the said provision. The words '*immediate use*' are interpreted to mean the permanent abandonment of the purpose for which the stamps were purchased or a delay of more than six months for the purpose for which it was purchased.

53. We are of the view that denial of refund of the stamp duty collected even though no duty is payable because the charging event



has not occurred and the cause of action for claiming the refund has not arisen, militates against the scheme of providing for allowance of stamps. Clearly, if the provisions of the Act are construed in a manner so as to permit collection and retention of stamp duty, which is not chargeable without any recourse for refund whatsoever, it would run contrary to the scheme of the Act. If Section 54 of the Act is read as restricting the right for seeking refund in a case such as the present one, it would suffer from the vice of arbitrariness and fall foul of Article 14 of the Constitution of India.

54. However, as noted above, it is well settled that an enactment must be presumed to be constitutionally valid and the court must make every effort to uphold the constitutional validity of the statute¹³ “even if it requires giving a statutory provision a strained meaning, or narrower or wider meaning, than what appears on the face of it. It is only when all efforts to do so fail should the court declare a statute to be unconstitutional¹⁴.

55. In *Seaford Court Estates Ltd. v. Asher*¹⁵ Lord Denning had held as under:

“when a defect appears a judge cannot simply fold his hands and blame the draftsman. He must set to work on the constructive task of finding the intention of Parliament ... and then he must supplement the written word so as to give “force and life” to the

¹³ State of Bihar v. Bihar Distillery Ltd.: (1997) 2 SCC 453 paragraph 17

¹⁴ Govt of AP v. P Laxmi Devi: (2008) 4 SCC 720

¹⁵ (1949) 2 All ER 155 at 164



intention of the legislature A judge should ask himself the question how, if the makers of the Act had themselves come across this ruck in the texture of it, they would have straightened it out? He must then do as they would have done. A judge must not alter the material of which the Act is woven, but he can and should iron out the creases.”

56. In *M. Pentiah v. Muddala Veeramallappa*¹⁶: the Supreme Court had concurred with the proposition set out in the aforesaid passage from the decision in *Seaford Court Estates Ltd. v. Asher*¹⁵. The Court had also referred to the following proposition from Maxwell¹⁷ and held that the same was well established:

“27. Where the language of a statute, in its ordinary meaning and grammatical construction, leads to a manifest contradiction of the apparent purpose of the enactment, or to some inconvenience or absurdity, hardship or in justice, presumably not intended, a construction may be put upon it which modifies the meaning of the words, and even the structure of the sentence....Where the main object and intention of a statute are clear, it must not be reduced to a nullity by the draftsman's unskilfulness or ignorance of the law, except in a case of necessity, or the absolute intractability of the language used. Nevertheless, the courts are very reluctant to substitute words in a Statute, or to add words to it, and it has been said that they will only do so where there is a repugnancy to good Sense.”

57. In *Ahmedabad Municipal Corporation and Anr. v. Nilaybhai R. Thakore and Anr.*¹⁸, the Supreme Court upheld the view of the

¹⁶ 1960 SCC OnLine SC 37

¹⁷ Maxwell on Statute (10th Edn.) p. 229

¹⁸ (1999) 8 SCC 139



Gujarat High Court that Rule 7 of the said rules for admission to Smt. N.H.L. Municipal Medical College was violative of Articles 14 and 15 of the Constitution of India insofar as it confined the definition of “*the local students*” to students who had passed their SCC examination and the qualifying examination from the institutions located within the limits of Ahmedabad Municipal Corporation. Thus, the students who had completed their qualifying education located just outside the municipal limits were not treated as local students and thus, were excluded from seeking admission as local students. However, the Supreme Court effectively re-wrote Rule 7 of the concerned rules, to save the same from the vice of Article 14 and also included students who had completed their qualifying education from schools and colleges situated within the Ahmedabad Urban Development Area within the definition of the local students. The relevant extract of the said decision reads as under:

“13. Though the High Court was right in coming to the conclusion that the rule in question does suffer from an element of arbitrariness, we are of the opinion that the remedy does not lie in striking down the impugned rules the existence of which is necessary in the larger interest of the institution as well as the populace of the Ahmedabad Municipal Corporation. The striking down of the rule would mean opening the doors of the institution for admission to all the eligible candidates in the country which would definitely be opposed to the very object of the establishment of the institution by a local body. It is very rarely that a local body considers it as its duty to provide higher and professional education. In this case, the Municipality of Ahmedabad should be complimented for providing medical education to its resident students for the last 30 years or more. It has



complied with its constitutional obligation by providing 15% of the seats available to all-India merit students. Its desire to provide as many seats as possible to its students is a natural and genuine desire emanating from its municipal obligations which deserves to be upheld to the extent possible. Therefore, with a view to protect the laudable object of the Municipality, we deem it necessary to give the impugned rule a reasonable and practical interpretation and uphold its validity.

14. Before proceeding to interpret Rule 7 in the manner which we think is the correct interpretation, we have to bear in mind that it is not the jurisdiction of the court to enter into the arena of the legislative prerogative of enacting laws. However, keeping in mind the fact that the rule in question is only a subordinate legislation and by declaring the rule ultra vires, as has been done by the High Court, we would be only causing considerable damage to the cause for which the Municipality had enacted this rule. We, therefore, think it appropriate to rely upon the famous and oft-quoted principle relied on by Lord Denning in the case of *Seaford Court Estates Ltd. v. Asher* [(1949) 2 All ER 155 (CA)] wherein he held:

“When a defect appears a Judge cannot simply fold his hands and blame the draftsman. He must set to work on the constructive task of finding the intention of Parliament, ... and then he must supplement the written word so as to give ‘force and life’ to the intention of the legislature. ... A Judge should ask himself the question how, if the makers of the Act had themselves come across this ruck in the texture of it, they would have straightened it out? He must then do as they would have done. A Judge must not alter the material of which the Act is woven, but he can and should iron out the creases.”

This statement of law made by Lord Denning has been consistently followed by this Court starting in the case of *M. Pentiah v. Muddala Veeramallappa* [AIR 1961 SC 1107] and followed as recently as in the case of *S. Gopal Reddy v. State of A.P.* [(1996) 4 SCC 596, 608 : 1996 SCC (Cri) 792 : AIR



1996 SC 2184, 2188] (SCC at 608 : AIR at p. 2188). Thus, following the above rule of interpretation and with a view to iron out the creases in the impugned rule which offends Article 14, we interpret Rule 7 as follows:

“Local student means a student who has passed HSC (*sic* SSC)/New SSC Examination and the qualifying examination from any of the high schools or colleges situated within the Ahmedabad Municipal Corporation limits and includes a permanent resident student of the Ahmedabad Municipality who acquires the above qualifications from any of the high schools or colleges situated within the Ahmedabad Urban Development Area.”

58. A plain reading of Section 54(c) of the Act indicates that it provides for a period of six months for claiming refund from the date when the stamp duty was purchased. However, this provision has no application if the person is not aware that he has no immediate use for the stamp paper within the said period [as held by the Supreme Court in *Rajeev Nohwar*⁷]. It is also apparent that the legislative intent is not to usurp the amount deposited for payment of stamp duty where no such duty is chargeable. As noticed hereinbefore, even in the cases where the stamp paper is faulted or obliterated, the legislature has made express provision for allowing of refund within a period of six months from the date that the stamps are spoiled or obliterated which may be beyond the period of six months from the date the stamps are purchased.

59. As stated above, if the provisions of Section 54(c) of the Act are read in a manner as is contended on behalf of the Revenue, refund of duty would be admissible in case of a stamp paper that is spoiled



beyond the period of six months of its purchase but no refund would be admissible in respect of an unspoiled stamp beyond the said period, even though the cause of action for seeking a refund has not arisen. We are unable to accept this interpretation. We are of the view that the language of Section 54 of the Act does admit an interpretation where the provisions of Section 54(c) of the Act are applicable only in cases where the person seeking a refund is aware, within a period of six months from the date of the purchase of the stamps, but he is aware that he has no immediate use of the stamps within a period of six months from the date of its purchase. The said requirement of Section 54(c) of the Act would be inapplicable in cases where the applicant is not aware that he would have no immediate use of the stamp paper within a period of six months from the date of its purchase. In *National Investor Forum*¹¹, a Coordinate Bench of this Court had observed that it saw no bar in *per se* grant of refund in the given circumstances. This Court had also observed that the limitation ought to be reckoned from the date when the cause for refund arises and not from the date when the stamp paper is procured.

60. The question that arises is that what would be the period of limitation if the provisions of Section 54(c) of the Act are inapplicable. In *State of Punjab & Ors. v. Bhatinda District Cooperative Milk Producers Union Ltd.*¹⁹, the Supreme Court held that in cases where the period of limitation is not prescribed, the

¹⁹ (2007) 11 SCC 363



application must be made within a reasonable period. In case no time is provided for an Act, the same must be done in a reasonable period. What would be a reasonable period must be construed in the context of the provisions of the Act. Section 54(c) of the Act and Section 50 of the Act indicate that the legislative intent to confine the period for seeking allowance to not exceed six months after the cause of action has arisen. Thus, in cases where the applicant applies for refund of unused stamps/stamp certificate within a period of six months of becoming aware that he has no immediate use of the same, the claim for refund cannot be stated to be delayed and must be admitted. This is, obviously, subject to the applicant satisfying clauses (a) and (b) of Section 54 of the Act— the Stamps must have been purchased for full consideration with the *bonafide* purpose to use them.

61. In the present case, it was not contested that the petitioner had applied for a refund immediately after becoming aware that the NOC for purchasing the subject property was not forthcoming.

62. The petitioner's claim can be looked at with another perspective. It is apparent that the petitioner had purchased the stamps under a mistaken belief that the NOC for the subject property would be forthcoming and had sought the refund immediately on being aware of the said mistake. As noted above, there is no dispute that the taxing event has not occurred, thus, the petitioner had no liability to pay the stamp duty which has been paid by it. Plainly, no such amount could be recovered if the petitioner had not purchased the stamp certificate.



The instrument chargeable to tax was never executed and thus, the stamp duty collected was not chargeable. As stated above, the refund of such tax is not covered under the Act. It is well settled that the person paying tax, which is not payable, under a mistake is entitled to the refund of such tax if the same is not proscribed by the statute, either expressly or by necessary implication. The limitation as provided under the relevant Act may not strictly apply, if the refund is not covered under the enactment.

63. In *Commissioner of Sales Tax. U.P v. Auriaya Chamber of Commerce, Allahabad*²⁰, the Supreme Court had upheld the decision for refund of sales tax paid under a law, which was declared as invalid. The taxpayer's claim for refund was held to be within the period of limitation notwithstanding, that the refund applications were not made within two years, of payment of such tax. The Supreme Court reckoned the period from the date on which the law was declared as invalid. The Supreme Court also observed as under:

“31. Where indubitably there is in the dealer legal title to get the money refunded and where the dealer is not guilty of any laches and where there is no specific prohibition against refund, one should not get entangled in the cobweb of procedures but do substantial justice. The above requirements in this case, in our opinion, have been satisfied and therefore we affirm the direction of the Additional Judge (Revisions), Sales Tax for refund of the amount to the dealer and affirm the High Court's judgment on this basis.”

²⁰ (1986) 3 SCC 50



64. In *Shri Vallabh Glass Works Ltd. & Anr. v. Union of India & Ors.*²¹, the Supreme Court had modified the orders passed by the High Court and also granted refund of tax for a period of three years prior to filing of the petition challenging the validity of levy, on the basis of the limitation for a suit provided under the Limitation Act, 1963. The Supreme Court noted that if a suit had been filed by the appellants, the period of limitation would begin from the date when the appellants had discovered the mistake under which excess duty was paid.

65. In view of the above, we dispose of the present petition by directing the Collector to process the petitioner's claim for the refund of stamp paper (to the extent of 90% of the E-stamp paper) within a period two weeks from date.

66. The petition is disposed of in the aforesaid terms. The pending application is also disposed of.

VIBHU BAKHRU, J

AMIT MAHAJAN, J

NOVEMBER 23, 2023
'gsr'/RK

²¹ (1984) 3 SCC 362