

14
jdt.

13.03.2024
jb.

WPA 19595 of 2023
(Aloke Kumar Ray & Anr. vs. State of West Bengal & Ors.)

Mr. Suranjan Saha
.... For the Petitioners

Mr. Chandi Charan De
Mr. Anirban Sarkar
.... For the State

Affidavit of service filed on behalf of the petitioners is taken on record.

Heard learned counsels for the parties.

It is contended on behalf of the petitioners that they are flat owners and members of a bulk residential co-operative housing society. The petitioners were under strong impression that stamp duty would be calculated on the basis of the cost of construction reflected in the audit report of the society and registration fee would be calculated at the rate of 1 per cent on the cost of construction. The petitioners learnt from the office of the A.D.S.R. Rajarhat that the market value of the respective flats were estimated to the tune of Rs.57,00,791/- and the set forth value of Rs.29,21,971/-.

Learned counsel for the petitioners has taken this Court to a notification issued by the Finance (Revenue) Department, Government of West Bengal on May 12, 2022 which demonstrates that the Governor is pleased to remit the Stamp Duty and Registration fees chargeable under the relevant Acts, on the amount of difference, if any, between the cost of construction of the property of a Co-operative Housing Society in the State to be determined on the basis of the audit report of the society including the additional cost incurred by the individual members towards internal works as suggested by the registering authority concerned and the present market value of the property as per assessment made by the registering authority, for the purpose of execution of deed by the society in favour of its members who purchased or otherwise acquired their plots of land and built flats/houses themselves through the said society and not by any promoter. The petitioners who have paid the excess stamp duty and registration fee under protest claimed refund of the same. The petitioners submitted a comprehensive representation before the concerned authority in this regard on 30th September, 2022 which is yet to be considered. The petitioners pray for a direction upon the authority to consider the representation at the earliest.

Learned counsel for the respondents submits that the 2nd respondent be directed to consider the representation in accordance with law.

In view of the above, the writ petition is disposed of directing the 2nd respondent to consider and dispose of the representation submitted by the petitioners dated 30th September, 2022 within one month from the date of communication of this order upon affording reasonable opportunity of hearing to all concerned including the petitioners, in accordance with law.

The decision taken by the authority shall be communicated to the petitioners within a week thereof.

There shall be no order as to costs.

Since no affidavit has been invited, allegations contained in the writ petition shall be deemed not to have been admitted.

Urgent certified website copy of the order, if applied for, be given to the parties on compliance of requisite formalities.

(Suvra Ghosh, J.)