OD-5

IN THE HIGH COURT AT CALCUTTA
Special Jurisdiction (Contempt)
ORIGINAL SIDE

CC/56/2024

SRI SANTOSH KUMAR DALMIA AND ORS
VS
SRI PRADIPTA KISHORE GUHA

BEFORE:
The Hon'ble JUSTICE SABYASACHI BHATTACHARYYA
Date : 13th December, 2024

Appearance:
Mr. Swarup Paul, Adv.
Mr. Abu Siddique Mallik, Adv.
Mr. A. Roy, Adv.

Mr. Ayan Banerjee, Adv.
Ms. Debjani Sengupta, Adv.
Mr. Paritosh Sinha, Adv.
…for the alleged contemnor

The Court:- The affidavit of compliance filed by the alleged contemnor and the affidavit-in-opposition filed by the petitioners be kept with the records. Learned counsel for the petitioners contends that although a fresh assessment of stamp duty has been made by the alleged contemnor on November 21, 2024, no reasoned order has been passed on the representation of the petitioner.

Learned counsel places reliance on the said representation dated March 18, 2024, annexed at page 87 of the writ petition, where the petitioner stated that the alleged contemnor was requested to consider the representation of the petitioners and complete the registration of the document by accepting the set forth value mentioned in the deed of conveyance dated 29th January, 2007 and hand over the same to the petitioner immediately.

It is submitted that the fresh assessment does not reflect the position of law as contended by the petitioners during the hearing and/or the several documents which were also produced by the petitioner.

Upon hearing learned counsel for the parties, I find that in the order under contempt, the alleged contemnor was directed to decide on the representation given by the petitioner dated March 18, 2024 in accordance with law upon giving an opportunity of hearing to the petitioner as expeditiously as possible, positively within three weeks from the date of communication of the order to the alleged contemnor.

Although admittedly the order has not been complied with in time, I find from the submissions of parties that a hearing was given to the petitioners, including an opportunity to furnish documents relied on by the petitioners.

However, at the same time, it has to be kept in mind that assessments of stamp duty by the Registrar are not at par with judgments of court and are not required to be backed by detailed reasoning.

The absence of reason *per se* cannot vitiate the assessment. However, the petitioner, in any event, is always at a liberty to challenge the said fresh assessment, if they are so entitled in law.

Be that as it may, it is beyond the jurisdiction of the contempt court to enter into the question as to whether the fresh assessment made by the alleged contemnors is actually in accordance with law and/or whether the petitioners' contentions before the Registrar/alleged contemnor were also in consonance with law.

Such appreciation on law and fact on merits falls entirely outside the domain of the contempt jurisdiction. I find that in fact, hearing was given to the petitioner and a fresh assessment has been made thereafter, in compliance of the original direction of the Court.

As such, I am not inclined to stretch the contempt jurisdiction so far as to enter into an enquiry on law and fact as to whether the assessment is correct vis-à-vis the arguments of the petitioners before the alleged contemnor.

Accordingly, in the opinion of the court, no penal measure for contempt need be taken. Since the alleged contemnor has tendered apology for the delay in complying with the order of this Court, the same is accepted.

Thus, in view of substantial compliance of the order of this Court, the contempt application need not unnecessarily be kept pending further.

Accordingly CC/56/2024 is disposed of.

However, the petitioner shall be at liberty to challenge the fresh assessment dated November 21, 2024 made by the alleged contemnor in accordance with law in a properly constituted challenge.

No order as to costs.

(SABYASACHI BHATTACHARYYA, J.)

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