OD-3

WPO/745/2024

IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
ORIGINAL SIDE

VICKY JEWEL CREATION PRIVATE LIMITED AND ANR.

-VERSUS-

THE STATE OF WEST BENGAL AND ORS.

BEFORE:
The Hon'ble JUSTICE SHAMPA SARKAR
Date : 20th August, 2024.

Appearance:
Mr. Raghunath Chakraborty, Adv.
Mr. Supratik Shyamal, Adv.
Ms. Sonali Sengupta, Adv.
…. for the petitioner.

Mr. Ayan Banerjee, Adv.
Ms. Oindrila Chatterjee, Adv.
...for the respondent.

The Court: Affidavit of service filed in Court today is taken on record.

The petitioner is aggrieved by the inaction of the Inspector General of Registration and Commissioner of Stamp Revenue, West Bengal in disposing of the representation dated 15th May, 2024. The petitioner prays for revision of the order of the Registrar of Assurances, Kolkata dated 3rd April, 2024. The dispute relates to the stamp duty assessed by the Registrar of Assurance, Kolkata in respect of sale of premises no.190, Bepin Behari Ganguly Street, Kolkata. According to the petitioner, the IGR value of the subject property must be reduced and the amount should be once again revised.

Mr. Banerjee, learned Advocate appearing for the State submits that once the stamp duty as assessed had been paid, the exercise under Section 47A was complete and the petitioner cannot object to the assessment. It is further submitted that the earlier assessment was reduced considerably, by almost more than a crore.

Although there is a specific provision of appeal under Section 47B of the Indian Stamp Act, 1899, the question is whether the Inspector General of Registration should be directed to consider the representation once the petitioner has paid the amount.

It appears that the petitioner got the deed registered due to certain urgency, but had paid the stamp duty on protest, which means the petitioner did not accept the order of the Registrar of Assurance. Accordingly, the representation of the petitioner should be treated akin to an appeal under Section 47B and be disposed of by the prescribed appellate authority.

WPO/745/2024 is disposed of by directing the appellate authority under Section 47B to treat the writ petition as an appeal and dispose of the same in accordance with law upon hearing the petitioner as well as the Registrar of Assurance or his representative and pass necessary orders with reasons within a period of two months from the date of communication of a server copy of this order.

(SHAMPA SARKAR, J.)

A/s.