

IN THE HIGH COURT AT CALCUTTA
CIVIL APPELLATE JURISDICTION
ORIGINAL SIDE

APO/92/2023

INDIA MEDIA SERVICES PRIVATE LIMITED
VS
COLLECTOR OF STAMP REVENUE, KOLKATA, GOVT. OF WEST BENGAL
AND ORS.

BEFORE :
THE HON'BLE THE CHIEF JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 19th January, 2024.

Appearance :
MR. Deepan Sarkar, Adv.
Mr. Biswaroop Mookherjee, Adv.
...for appellant.
Mr. Ratnanko Banerjee, Sr. Adv.
Mr. Jishnu Chowdhury, Adv.
Mr. Ratul Das, Adv.
Mr. G. Khaitan, Adv.
...for respondents.

The Court :- This intra-Court appeal is directed against the order dated 12.05.2023 in WPO/166/2019. The writ petition was filed by the appellant with regard to the agreement; one is termed as Nomination Agreement dated December 5, 2005 and other the Memorandum of Understanding dated August 7, 2006. The contention of the appellant is that both the agreements are insufficiently stamped and is not admissible in evidence. So far as the Nomination Agreement is concerned, the matter traveled up to Hon'ble Supreme Court but the appellant is unsuccessful in establishing the documents was insufficiently stamped. The other agreement namely, the Memorandum of Understanding on which the same argument was raised by the appellant was

considered by the learned Single Judge and the learned Single Judge rightly pointed out that the Memorandum of Understanding was neither executed in West Bengal nor any connection in furtherance thereto has taken place within the jurisdiction of the State of West Bengal. Furthermore, the property which is the subject matter of the Memorandum of Understanding is also situated outside the State of West Bengal and, therefore, the learned Single Judge rightly held that the respondent did not have any role to play in the assessment of the stamp duty payable in respect of the said Memorandum of Understanding. Furthermore, it has been held that neither the document was impounded at any stage nor actions under Sections 31, 40 and 41 of the Indian Stamp Act were initiated by the Collector within the jurisdiction of the State of West Bengal. The reasoning given by the learned Single Judge are perfectly in order and does not call for any interference.

Accordingly, the appeal fails and dismissed.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)