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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 3670/2024 & CM APPL. 20632/2024**
IMS MERCANTILES PVT. LTD. & ANR.Petitioners

Through: Mr. Bharat Gupta, Mr. Varun Tyagi
and Mr. Saurabh K., Advocates.

versus

GOVERNMENT OF NCT OF DELHI & ORS.Respondents
Through: Mr. Satyakam, ASC for GNCTD.

CORAM:
HON'BLE MR. JUSTICE SANJEEV NARULA

% **ORDER**
25.09.2024

1. The Petitioner has filed the present writ petition seeking the following reliefs:

“(i) Issue a writ of mandamus, order and / or direction directing Respondent No.2 to adjudicate, in a time bound manner, upon the issue of Stamp duty on the Sale Certificate dated 17.09.2021, forwarded to it by Respondent no.3 vide letter dated 30.09.2021;”

2. Mr. Satyakam, ASC for GNCTD, states that he has no objection with directions being issued with respect to the aforementioned prayer.

3. At this juncture, Mr. Bharat Gupta, Counsel for Petitioners apprises the Court that the Petitioners' case is squarely covered by the decision of the Supreme Court in ***Esjaypee Impex Private Limited v. Assistant General Manager & Authorised Officer, Canara Bank***,¹ in light of which the Petitioners shall also be entitled to the refund of stamp duty and registration charges, which they had deposited under the mistake of law.

¹ (2021) 11 SCC 537



4. For the said reason, the Petitioner has also filed an application bearing no. CM APPL. 20632/2024, for amendment of the present petition, additionally praying for refund of an amount of Stamp Duty of INR 12,33,000/- and Registration Fees of INR 2,05,500/-, which was paid by Petitioner No. 1 for registration of the Sale Certificate.

5. In the opinion of the Court, since the Respondents are yet to take a final view in the present matter, the present petition is disposed of with the following directions:

5.1 The Petitioners are permitted to submit additional representations, within a period of two weeks from today.

5.2 Respondent No. 1 shall adjudicate on the aspect of refund of stamp duty and registration charges payable on the sale certificate dated 17th September, 2021, within a period of four weeks thereafter.

5.3 Respondent No. 1 shall also take into account Petitioners' representation dated 1st November, 2021 and subsequent communications dated 21st March, 2022 and 8th August, 2022 as well as the aforementioned case laws cited by the Petitioners.

6. The Court has not examined the merits of the case. All rights and contentions of the parties are left open.

7. With the above directions, the present petition, along with pending application(s), if any, is disposed of.

SANJEEV NARULA, J

SEPTEMBER 25, 2024

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