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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **W.P.(C) 926/2024**

DALJEET SINGH WALIA & ANR.

..... Petitioners

Through: Mr. Rajesh Kumar and Mr. Aakash
Kumar, Advocates.

versus

STATE, NCT OF DELHI & ORS.

..... Respondents

Through: Mr. Santosh Kumar Tripathi,
Standing Counsel for GNCTD with
Mr. Arun Panwar, Mr. Rishabh
Srivastava, Mr. Pradyumn Rao, Mr.
Utkarsh Singh, Mr. Kartik Sharma,
Ms. Nikita Vir and Ms. Prashansa
Sharma, Advocates for R-1.

CORAM:

HON'BLE MR. JUSTICE SUBRAMONIUM PRASAD

ORDER

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22.01.2024

CM APPL. 3827/2024 (Exemption)

Allowed, subject to all just exceptions.

W.P.(C) 926/2024 & CM APPL. 3826/2024

1. The Petitioner has approached this Court challenging the Order dated 19.05.2023 by which the Collector of Stamps/SDM, Hauz Khas, has treated the lease agreement as lease deed and has imposed a deficit stamp duty of Rs.1,41,678/- and has also imposed a fine of Rs.1,00,000/- on the Petitioners.

2. Material on record indicates that a lease agreement was entered into between the Petitioners and M/s Bharti Airtel Ltd. It is stated that disputes arose between the parties and the said lease agreement was placed before the learned Additional District Judge. The learned Additional District Judge



vide Order dated 24.08.2018 directed the Collector of Stamps to determine the correct stamp duty and to ascertain the nature of the document. The Collector of Stamps vide Order dated 19.05.2023 has held that the document is a lease deed and not a lease agreement as portrayed by the Petitioners. The Collector of Stamps has also imposed a deficit stamp duty of Rs.1,41,678/- and a fine of Rs.1,00,000/- on the Petitioners.

3. Section 47 (3) of the Indian Stamp Act 1899 provides for an appeal against the impugned Order.

4. In view of the fact that there is an efficacious alternate remedy available to the Petitioner, this Court is not inclined to entertain the present Writ Petition at this juncture.

5. Confronted with this, learned Counsel for the Petitioner seeks permission to withdraw the present Writ Petition with liberty to approach the Appellate Authority.

6. Leave and liberty, as sought for, is granted.

7. The Petitioner is directed to file the appeal within two weeks from today. The Appellate Authority is directed to decide the appeal without rejecting the same on the ground of limitation.

8. The Writ Petition is disposed of as withdrawn. Pending applications, if any, also stand disposed of.

9. It is made clear that this Court has not made any observations on the merits of the case.

SUBRAMONIUM PRASAD, J

JANUARY 22, 2024

Rahul