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

\+ W.P.(C) 5093/2018 & CM APPL. 19705/2018

G S T CORPORATION LTD ..... Petitioner

Through: Mr. Bhuvansh Sehgal, Advocate.

versus

GOVT OF NCT OF DELHI ..... Respondent

Through: Mr. Satyakam, ASC, GNCTD with Mr. Pradyut Kashyap, Advocate.

CORAM:
HON'BLE DR. JUSTICE SUDHIR KUMAR JAIN

O R D E R

% **04.03.2024**

1. The present petition is filed under Article 226 of the Constitution read with section 151 C.P.C. for issuance of directions to the respondents with the following prayer:-

> **(a) Issue a writ of mandamus or any other appropriate writ, order or direction to the Divisional Commissioner, Delhi Stamp Branch, Govt. of NCT of Delhi, to refund the above stated e-Stamp amount of Rs.9,37,400/- (Rupees Nine Lakhs Thirty-Seven Thousand and Four Hundred Only);**
> **(b) Issue a writ of mandamus or any other appropriate writ, order or direction to the Respondent to formulate a policy in relation to the cases of Refund of E-stamp Papers;**
> **(c) Pass any other or further orders that this Hon'ble Court may deem necessary in the facts and circumstances of the case or in the interest of justice.**

2. The petitioner purchased a Stamp Paper amounting to Rs.9,37,400/- (Rupees Nine Lakhs Thirty-Seven Thousand Four Hundred Only) through

the builder namely, DLF Universal Ltd. in the name of G.S.T. Corporation, vide Certificate bearing No. IN-DL06795321262937K. The petitioner firm was earlier a partnership firm was converted into a limited company as GST Corporation Ltd on 04.05.2012. The petitioner has taken over the possession with the information to the Delhi Development Authority (DDA) and also approached the builder for registration of the sale deed. The petitioner also approached the DDA for amendment of the details which were accepted by the DDA in January, 2014 and consequent changes were also made in the record. The name of the petitioner was changed from M/s G.S.T. Corporation to M/s G.S.T. Corporation Limited.

3. The petitioner after completion of the formalities approached the developer for registration of its premises with the Sub Registrar which was rejected as the stamp papers were purchased in the name of the partnership firm and not the converted company i.e. G.S.T. Corporation Ltd. The petitioner also submitted a request for the correction of name in the e-stamp paper vide letter dated 26.04.2016 but the said request was declined on the ground that the stamp paper were older than 365 days. The petitioner thereafter applied for a refund of spoiled stamp paper with the Collector of Stamps on 12.05.2016 but the respondents have not responded to the request of the petitioner despite reminder dated 08.07.2016. The petitioner has to purchase a fresh Stamp Paper of Rs.9,37,400/- vide Certificate bearing No. IN-DL694085889914450. The petitioner continued to follow up with the respondent for the refund of the previous stamp paper but nothing was done. Being aggrieved, the petitioner filed the present petition.

4. The counsel for the respondent stated that there is no need to file the counter in view of the judgment passed by the Division Bench of this Court

in W.P.(C) 10786/2019 titled as **Ramesh Chandra Kalra V Union of India and Others** 2023 SCC Online Del 7404 whereby the respondents were directed to refund 90% of the Stamp Duty along with interest @ 6% p.a. from the date of application till the payment.

5. Accordingly, in view of the above mentioned judgment, the respondents are directed to refund 90% of the Stamp duty of Rs.9,37,400/- along with simple interest of 6% p.a. from the date of first application till the actual payment.

6. The present petition along with pending application, stands disposed of.

DR. SUDHIR KUMAR JAIN, J

MARCH 4, 2024
Sk/ak