**01.12.2025.**
**39**
**Ct.No.24.**
**as**

**WPA 30454 of 2024**

**Bircort Agro LLP**
**Vs.**
**The State of West Bengal & Ors.**

Mr. Soupal Chatterjee,
Mr. Anupam Das,
Ms. Ankita Chowdhury.
...for the Petitioner.

Mr. Ashim Kr. Ganguly, Ld. AGP,
Mr. Bellal Sheikh.
...for the State.

1. The petitioner is the purchaser of a property from a sale conducted by the National Company Law Tribunal in respect of Barcley Enterprises Ltd. (In Liquidation).

2. The innocuous, yet contested reliefs of the petitioner is that the sale certificate, issued by the Official Liquidator, being the Revenue Officer, has not yet been entered into Book-I by the registering authority.

3. It is not in dispute and now a rather validated proposition of law that a certificate of sale cannot be regarded as a conveyance, subject to stamp duty. Once the Revenue Officer and/or the purchaser forwards a copy of the certificate of sale to the registering authorities, the authority is obligated under the Registration Act, 2008 (hereinafter referred to as the said Act) to file the same in Book-I in accordance with Section 89(4) of the said Act. It

will have the same effect as registration and requirement of any further action is obviated.

4. Mr. Ganguly appears for the respondent authorities submits that the sale certificate, not being stamped, cannot be acted upon by the petitioner for any onward sale or for any other purposes.

5. I have heard the Counsel appearing for both the parties and considered the documents. My attention has also been drawn to the decision of the Hon'ble Supreme Court of India in ***State of Punjab Vs. Ferrous Alloy Foreigns (P) Ltd., reported in 2024 SCC OnLine SC 3372***.

6. The petitioner's grievance is rather limited which is the respondent authorities' refusal to enter the sale certificate dated May 27, 2024 in Book –I as mandated under the said Act.

7. The decision of the Hon'ble Supreme Court of India in ***State of Punjab Vs. Ferrous Alloy Foreigns (P) Ltd.*** (Supra) read with Articles 18 and 23 of the First Schedule of Stamp Act, 1949 that when the auction purchaser presents the original sale certificate for registration, it would attract stamp duty in accordance with the said Articles. As long as the sale certificate remains as it is, without any action being taken on it, it is not compulsorily registrable. It is, however, subject to stamp duty when the auction purchaser uses the said certificate for some other purposes, viz., for selling the property. In that event, the sale certificate has to be compulsorily stamped.

8. However, the mere entry in Book-I of the sale certificate does not warrant payment of stamp duty, on account whereof the respondent authority is directed to make such entry in Book-I within six weeks from date as sought for by Mr. Chatterjee, appearing for the petitioner.

9. With these aforestated directions, the writ petition is disposed of.

10. There shall, however, be no order as to costs.

11. Since no affidavit has been called for, the allegations contained in the petition are deemed to have been denied.

12. Urgent photostat certified copy of this order, if applied for, be given to the parties on usual undertaking.

**(Reetobroto Kumar Mitra, J.)**