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IN THE HIGH COURT AT CALCUTTA
CIVIL APPELLATE JURISDICTION
ORIGINAL SIDE

APO/29/2025
IA NO: GA/1/2025
SUBAL SAHA AND ANR
VS
STATE OF WEST BENGAL AND ORS

BEFORE :
HON'BLE JUSTICE DEBANGSU BASAK
-A N D-
HON'BLE JUSTICE PRASENJIT BISWAS
DATED : 12TH AUGUST, 2025.

Appearance :-
Mr. Debanjan Bhattacharya, Adv.
..for petitioner
Mr. Pritam Choudhury, Adv.
...for respondent no. 5

The Court:- The appeal is directed against the order dated March 10, 2025 passed in WPO No. 780 of 2024.

Learned Advocate for the appellants submits that appellants seek to proceed with the appeal filed under Section 47 of the Indian Stamp Act, 1899 directed against the order of the Collector dated August 12, 2022.

Respondent No. 5 is represented.

None appears for the other respondents despite service.

It appears from the record that, in a civil suit, the jurisdictional Court passed an order dated June 16, 2023 relating to deficit Stamp Duty.

Appellants before us apparently filed a suit for specific performance. In such suit, the appellant sought to rely on a particular document which was found to be insufficiently stamped and impounded by the Jurisdictional Court.

The appellants moved a revisional application. The appellants did not obtain any favourable order for itself. Thereafter, the appellants, challenged the order of the Collector under Section 47 of the Indian Stamp Act. Subsequent to the filing of the appeal under Section 47 of the Indian Stamp Act, the appellants filed a writ petition.

Prayer c of the writ petition is in the alternative to the other two reliefs sought for by the writ petitioner. Prayer c of the writ petition seeks a direction for disposal of the appeal filed under Section 47 of the Indian Stamp Act.

In the facts and circumstances of the present case since the appellants exercised the statutory alternative remedy by way of preferring an appeal it would be appropriate to direct the appellate authority to hear and decide the appeal under Section 47 of the Indian Stamp Act, 1899 as expeditiously as possible after affording a reasonable opportunity of hearing to the parties involved. The appellate authority is at liberty to hear such other parties and consult such document that the appellate authority deems proper.

The impugned order dated March 10, 2025 is, therefore, set aside.

We clarify that we did not pronounce on the merits of the rival claim of the parties. All points raised with regard to valuation are kept open to be decided by the appellate authority.

The appellate authority will make an endeavour to hear and dispose of the appeal preferably within two months from date.

APO/29/2025, along with all connected applications is disposed of without any order as to costs.

(DEBANGSU BASAK, J.)

(PRASENJIT BISWAS, J.)

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