

WPO No.780 of 2024
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

SRI SUBAL SAHA & ANR.
VS
STATE OF WEST BENGAL & ORS.

BEFORE
THE HON'BLE JUSTICE AMRITA SINHA
Date: 10th March, 2025.

Appearance:
Mr. Sukrit Mukherjee, Adv.
Mr. Dipanjan Bhattacharyya, Adv.
Ms. Sananda Ganguli, Adv.
..for the Petitioners.

Mr. Ayan Banerjee, Adv.
Ms. Oindrila Chatterjee, Adv.
..for the State.

1. Heard detailed submissions made on behalf of both the parties.
2. It appears that the petitioners are dissatisfied with the assessment report made by the Collector, North 24 Parganas under Section 40 of the Indian Stamp Act, 1899.
3. From the documents annexed to the writ petition, it appears that the learned trial Court vide order dated 16th June, 2023 passed in Title Suit No.375 of 2012 was pleased to accept the said assessment report.
4. A co-ordinate Bench of this Court in CO 2574 of 2023 filed by the petitioners affirmed the order passed by the learned trial Court vide order dated 5th October, 2023. The revisional Court clearly held that the order impugned is justified and does not call for

interference. The order shall, however, not affect the rights of the petitioners in any other proceedings.

5. Relying on the aforesaid observation of the Court, the petitioners preferred an appeal under Section 47B of the Indian Stamp Act which is pending consideration. The petitioners are yet to submit the deed for execution.
6. It is held that it will be open for the petitioners to present the deed for execution along with the stamp duty accepted by the learned trial Court. Thereafter, if a prayer for reassessment of stamp duty is made, the competent authority shall consider the same in accordance with law.
7. If it is found that the original deed which was impounded by the Court has not yet been forwarded to the registering authority, then it will also be open for the petitioners to make a prayer before the trial Court for transferring the original deed to the registering authority for taking necessary consequential steps in terms of the order passed hereinabove.
8. The writ petition stands disposed of.
9. Affidavit of service filed in Court today is taken on record.
10. Urgent Photostat certified copy of this order, if applied for, be supplied to the parties upon compliance of all legal formalities.

(AMRITA SINHA, J.)