OD-2 ORDER SHEET

WPO No.1189 of 2024

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

DEEWAKAR HEIGHTS PVT. LTD. & ANR.
VS
THE STATE OF WEST BENGAL & ORS.

BEFORE :
THE HON'BLE JUSTICE AMRITA SINHA
Date : January 17, 2025.

Appearance:
Mr. Ayan Banerjee, Adv.
Mr. Dhiman Banerjee, Adv.
...For the Petitioners.

Ms. Debasree Dhamali, Adv.
...for the Respondent no.5.

Mr. Akash Dutta, Adv.
Mr. Paritosh Sinha, Adv.
...for the State.

1. A deed of sale was presented by the petitioners for registration. The registering authority found the document to be undervalued and directed the presenter of the deed to affix the stamp duty as per valuation assessed by the Registering Authority. Though the petitioners were dissatisfied with the valuation arrived at by the registering authority and intended to prefer an appeal, but was unable to do so because of the provision of Rule 124(3) of the West Bengal Registration Rules, 1962 which requires the document to be placed before the authority for registration.

2. The document in question has since been registered, but the petitioners are aggrieved by the valuation arrived at by the registering authority. A representation seeking re-assessment of valuation was filed by the petitioners before the Inspector General of Registration in December 2024. The same is yet to be considered.

3. Learned advocate representing the State respondents relies upon the communication made by the Additional Registrar of Assurances-IV, Kolkata, dated 15th January, 2025 which mentions that for referring any document/instrument under Section 47A of the Indian Stamp Act, 1899, the instrument is required to be produced before the Registering Officer for registration, but not prior thereto.

4. In the instant case the subject document has already been registered.

5. The petitioners are, accordingly, directed to produce the registered document before the Inspection General of Registration, West Bengal being the respondent no.2 herein who shall take steps in terms of Section 47A of the Indian Stamp Act, 1899 and consider the same strictly in accordance with law after giving a reasonable opportunity of hearing to the petitioners or their authorized representatives at the earliest, but positively within a period of eight weeks from the date of communication of this order. A reasoned order shall be passed and communicated to the petitioners.

6. In the event there is any difference in the valuation pursuant to which the stamp duty was paid for registration of the document, then necessary consequential steps shall be taken by the said authority.

7. The writ petition stands disposed of.

8. Urgent photostat certified copy of this order, if applied for, be supplied to the parties upon compliance of all legal formalities.

(AMRITA SINHA, J.)

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