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

\+ W.P.(C) 17813/2025 and CM APPL.73577/2025

DABUR INDIA LIMITED .....Petitioner

Through: Mr. Sudhir Makkar, Sr. Adv. alongwith Mr. Divij Kumar, Mr. Arnav Sanyal, Mr. Varun Tandon, Advocates.

versus

GOVT OF N C T OF DELHI .....Respondent

Through: Mr. Sameer Vashisht, SC for R1.

**CORAM:**
**HON'BLE MR. JUSTICE SACHIN DATTA**

**<u>O R D E R</u>**

**%** **26.11.2025**

*The matter is taken up today as 25.11.2025 was declared a holiday on account of 350$^{th}$ Anniversary of "Guru Teg Bahadur's Martyrdom Day".*

1. The present petition assails a notice dated 06.11.2025 issued by the respondent/ Collector of Stamps, ADMH(HQ), Government of NCT of Delhi. The said notice, communicated through e-mail, reads as under:

> *"It has come to the notice of this office from the records available with the Registrar of Companies that your company has issued shares but has not applied for adjudication of stamp duty payable thereon.*
>
> *As per the provisions of Article 19 of the Indian Stamp Act, 1899, issuance of shares attracts stamp duty at the rate of 0.1% of the value of shares issued. Nonpayment/adjudication of the proper stamp duty within the prescribed time constitutes a contravention of the provisions of the Act and renders the instruments liable for penalty under Section 40 of the Indian Stamp Act, 1899.*
>
> *Now, therefore, you are hereby directed to apply for adjudication of stamp duty within 7 days of receipt of this notice.*
>
> *You are further directed to pay stamp duty at the prescribed rate of 0.1%asapplicable in NCT of Delhi as per Schedule 1A of the Indian*

*Stamp Act, 1899 on the value of shares issued, failing which recovery proceedings under the provisions of the Act shall be initiated against your company without any further reference.*

*Hearing is fixed for 13.11.2025 at 02.30 pm at o/o Divisonal Commissioner, Revenue Department, Room no. 205, B-Block Revenue Department, 5- shamnath marg Delhi-110054*

***ADMH(HQ)***
*Collector of Stamp(HQ)"*

2. It is submitted that the impugned notice is completely bereft of any particulars and fails to disclose the details of the instrument/transaction/shares, in respect of which stamp duty is sought to be imposed. Further, the impugned notice seeks to direct the petitioner to "apply for adjudication of stamp duty" and pay the same "failing which recovery proceedings under the provisions of the act shall be initiated against your company".

3. It is submitted that in the absence of any particulars, the petitioner is unable to file a response to the impugned show cause notice. It is also submitted that even though the notice calls upon the petitioner to pay stamp duty, no details whatsoever as to the stamp duty that the petitioner is expected to pay, has been set out.

4. There is merit in the contention of the learned senior counsel for the petitioner that the show cause notice is devoid of even basic details and is legally unsustainable.

5. In the circumstances, after some hearing, the show cause noticed dated 06.11.2025 is set aside. However, liberty is granted to the respondent/ Collector of Stamps to issue an appropriate show cause notice, incorporating complete details as to the concerned instrument /share certificate on which

stamp duty is sought to be levied.

6. The present petition stands disposed of in the above terms.

7. Needless to say, in case any show cause notice is issued, the petitioner shall be at liberty to respond thereto and the same shall be subject to legal rights and remedies of the petitioner. Pending application also stands disposed of.

**SACHIN DATTA, J**

**NOVEMBER 26, 2025/***at*