

**IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE**

Before:

The Hon'ble Justice Hiranmay Bhattacharyya

**WPO 896 of 2025
AJAY RAJ AGENCIES PVT. LTD.
VS.
STATE OF WEST BENGAL AND ORS.**

For the petitioner	: Mr. Tapas Dutta Mr. Satyadip Sarkar	 advocates
For the Respondent	: Ms. Noelle Banerjee Ms. Nilanjana Adhya Mr. Sayan Ganguly	 advocates
For the SBI	: Mr. Debashis Saha	 advocate
Reserved on	: 09.04.2026	
Judgment on	: 24.04.2026	

Hiranmay Bhattacharyya, J.:-

1. Petitioner has prayed for a direction upon the respondent nos. 3 and 6 to credit the amount lying with them in the account of the petitioner maintained with the Rent Controller of Kolkata and to direct the Rent Controller, Kolkata to release the deposited rent amount of Rs.1,70,000/- together with interest at the rate of 12% per annum.
2. Petitioner claims to have inducted K.G. Industries Private Limited as a monthly tenant in respect of a premises being no. 14, Portuguese, Church

Street under Police Station-Burrabazar, Kolkata – 700 001 (for short “the tenanted premises”). The petitioner claims that the said tenant was depositing monthly rent in the office of the Rent Controller at Kolkata i.e., the 2nd respondent from the month of March 2014, till January 2025 at the rate of Rs. 8500 per month. The petitioner further states that the tenant deposited total amount of rent of Rs. 11,13,500 for the aforesaid period of 131 months and in spite of repeated request and reminders, the second respondent did not remit the deposited rent to the petitioner.

3. Petitioner thereafter filed a writ petition and pursuant to an order dated 11.07.2025 passed by a co-ordinate bench, the 2nd respondent remitted an amount of Rs. 9,43,500/- on 17.11.2025 out of the total deposited amount of Rs. 11,13,500/-. Since the balance amount of Rs. 1,70,000/- was yet to be remitted, the petitioner by letters dated 01.09.2025 and 04.09.2025, requested the respondent authority to remit the rent for 20 months and the challans for the said 20 months were enclosed with the said letter.
4. Alleging inaction on the part of the respondent authorities in not remitting the balance amount of rent to the petitioner, the instant writ petition has been filed.
5. It is not in dispute that during the pendency of the writ petition the aforesaid amount of Rs. 1,70,000/- had been remitted to the petitioner.
6. Mr. Datta the learned advocate appearing for the petitioner submitted that the tenant deposited the monthly rents for the period from March 2014 till January 2025 with the second respondent but the second respondent caused unnecessary delay in remitting the amount on account of rent to the petitioner. He placed strong reliance upon the provisions laid down in Section 21 of the West Bengal Premises Tenancy Act, 1997, in support of his contention that the deposit made by the tenant shall have to be accompanied by an application supported by an affidavit by the tenant and such application shall be accompanied by as many true copies thereof, as there are landlords for sending such copy or copies to the landlords. He

contended that the 2nd respondent did not comply with such statutory obligations.

7. The learned advocate for the petitioner placed reliance upon a decision of the Hon'ble Supreme Court in the case of **Poornima Advani and Ors. vs. Government of NCT and Ors.** reported in **MANU/SC/0265/2025** in support of his contention that the obligation to refund money received and retained without right implies and carries with it the right to interest.
8. By referring to the reliefs claimed in the earlier writ petition, Ms. Banerjee learned advocate for the State contended that the prayer of the petitioner claiming interest was not allowed by the co-ordinate bench in the earlier round of litigation and, therefore, the instant writ petition is barred by the principles of constructive res judicata. In support of such contention she placed reliance upon Explanation V to Section 11 of the Code of Civil Procedure. She further contended that Rule 11 of the West Bengal Premises Tenancy Rules, 1999 prescribes the manner of withdrawal of the deposit of rent. She contended that the petitioner did not apply for withdrawal of the deposit of rent in the prescribed format. She further contended that pursuant to the order passed by the co-ordinate bench, the petitioner applied in the prescribed format and after making scrutiny as provided under the Rules the amount has been remitted to the petitioner. She further contended that the petitioner was responsible for the delay and, therefore, is not entitled to claim any interest. She further contended that there was no delay on the part of the respondent authorities in remitting the amount of rent.
9. In reply, the learned advocate appearing for the petitioner placed reliance upon a decision of the Hon'ble Supreme Court in the case of **Saroja vs. Chinnusamy (Dead) by L.Rs and Ors.** reported at **Manu/SC/3416/2007** in support of his contention that the principles of res judicata shall be applicable only if the issue relating to interest had been decided by the co-ordinate bench in the earlier round of litigation. He contended that the entitlement of the petitioner as to interest was not decided by the co-

ordinate bench in the earlier round of litigation. He, therefore, contended that the claim for interest made by the petitioner cannot be said to be barred by principles of res judicata as the instant writ petition has been filed on a fresh cause of action.

10. Heard the learned advocates for the parties and perused the materials placed.
11. It is the specific case of the petitioner that the tenant deposited monthly rent in the office of the Rent Controller at Kolkata from March 2014 to January 2025 at the rate of Rs. 8500 per month. Such fact has been stated to be true to the knowledge of the petitioner as would be evident from the affidavit affirmed by the petitioner in support of the writ petition.
12. Though the petitioner has stated that despite repeated requests and reminders the second respondent did not remit the deposited rent to the petitioner but no material in support thereof has been disclosed by the petitioner in this writ petition.
13. Record reveals that the co-ordinate bench disposed of the writ petition being WPO 461 of 2025 filed by the petitioner by an order dated July 11, 2025 by granting liberty to the writ petitioner to submit the application for withdrawal of the rent before the second respondent in accordance with the provisions of the West Bengal Premises Tenancy Rules 1999 preferably by following the procedure as mentioned in page 4 of the report filed by the State in the said writ petition on 11th July, 2025. The co-ordinate bench further observed that upon compliance of the formalities of the aforementioned rules of 1999, the second respondent shall take appropriate steps for immediate disbursement of the rent as has been deposited in the office to the credit of the writ petitioner.
14. It is not in dispute that pursuant to the order dated 11th July 2025 passed by the co-ordinate bench in WPO 461 of 2025 the petitioner filed an application for withdrawal of rent and upon verification, the amount of Rs. 9,43,500 was released in favour of the petitioner.

15. The second respondent has filed a report in the form of an affidavit wherein it has been stated that payment for the remaining 20 months could not be released primarily for the reason that the petitioner did not submit any proper withdrawal application in respect of the said period. The report further states that on 02.09.2025, the petitioner annexed photocopies of 20 deposited rent control challans only and claimed release of payment on the basis thereof without submitting any withdrawal application. Subsequently, the withdrawal application was submitted by the petitioner and the second respondent thereafter issued a notice dated 20.02.2026 to the learned advocate for the petitioner stating the 20 months' withdrawal applications are being processed and the petitioners were asked to produce the board resolution and authorisation letter to enable the second respondent to process the applications in accordance with the provisions of the 1997 Act and the 1999 Rules.
16. However, it is not in dispute that subsequently the amount on account of rent for the aforesaid 20 months had been released.
17. Petitioner prayed for interest on the amount withdrawn on account of deposit of rent by the tenant with the Rent Controller.
18. The Ld. Advocate for the State raised an objection as to the entertainability of this writ petition for payment of interest on two fold grounds. One of the grounds of objection is that such claim is barred by the principles of constructive res judicata. The other objection is that the West Bengal Premises Tenancy Act, 1997 (for short "the 1997 Act") does not provide for payment of interest on the sum withdrawn from the deposit made by the tenant on account of rent with the Rent Controller.
19. Since Ms. Banerjee, learned Advocate for the State raised an objection against maintainability of the writ petition in view of the principles of constructive res judicata, this Court proposes to deal with the said objection at the threshold. She contended that from the order dated July 11, 2025 it is evident that the petitioner prayed for issuance of appropriate writ(s) against the Rent Controller commanding him to remit the deposited amount

of Rs. 11,13,500/- together with interest to the petitioners. Explanation V to Section 11 to the Code of Civil Procedure states that any relief claimed in the plaint which is not expressly granted by the decree, shall, for the purpose of that Section be deemed to have been refused.

20. Ms. Banerjee would strenuously contend that since the petitioner prayed for interest in WPO 461 of 2025 and such relief was not expressly granted by the order dated July 11, 2025 such relief shall be deemed to have been refused and, therefore, the claim of the petitioner for payment of interest made in the instant writ petition is barred by the principles of constructive res judicata.
21. It is now judicially settled that the principles of res judicata and constructive res judicata also applies to a proceeding under Article 226 of the Constitution of India.
22. Res judicata is founded on the principle that there has to be a finality in litigation.
23. The Hon'ble Supreme Court in **Saroja** (supra) after examining the provisions under Section 11 of the Code of Civil Procedure held that in order to constitute res judicata, the following conditions must be satisfied.

“4.

- (i) *There must be two suits- one former suit and the other subsequent suit;*
- (ii) *The Court which decided the former suit must be competent to try the subsequent suit;*
- (iii) *The matter directly and substantially in issue must be the same either actually or constructively in both are suits.*
- (iv) *The matter directly and substantially in issue in the subsequent suit must have been heard and finally decided by the Court in the former suit;*
- (v) *The parties to the suits or the parties under whom they or any of them claim must be the same in both the suits;*

(vi) The parties in both the suits must have litigated under the same title.”

(emphasis supplied)

24. It, therefore, follows that before an earlier decision can be said to be res judicata, the same must have been “heard” and “finally decided”. In other words, if there was no adjudication of the issue in the earlier decision, there is no res judicata.
25. Under Explanation V, the relief claimed, if not expressly granted is deemed to have been refused. Explanation V enlarges the scope of Section 11.
26. It is now a well-settled canon of interpretation that when it comes to construction of a section, it is to be read in relation to each other and not disjunctively. Few sub-sections of a section cannot be separated from the other sub-sections and read to convey something altogether different from the theme underlying the entire Section. [See **State of Andhra Pradesh Vs. Mohd. Hussain** reported at **(2014) 1SCC 254 (Para 19)**.]
27. In view of the aforesaid settled canon of interpretation, this Court holds that Explanation V cannot be read disjunctively but has to be read along with Section 11. Section 11, along with the Explanation V is to be read harmoniously, purposively and meaningfully. If the argument of the Ld. advocate for the State on the interpretation of Explanation V is to be accepted, the same would convey a totally different meaning thereby frustrating the object behind the principle of res judicata.
28. This Court accordingly holds that Explanation V cannot be applied to a situation where there had been no adjudication of the rights of the respective parties in an earlier proceeding.
29. Though the petitioner in the earlier round of litigation prayed for issuance of a writ commanding the Rent Controller to remit the deposit of rent together with interest but the Co-ordinate Bench instead of venturing to decide the issue as to the entitlement of the petitioner to the amount deposited on account of rent together with interest therefrom, only granted liberty to the

petitioner to file an application for withdrawal of rent before the Controller. Thus, it is evident that the right of the petitioner to receive the amount of rent deposited with the Controller was not adjudicated by the co-ordinate bench. None of the issues raised were finally decided in the earlier writ petition. The claim for interest was ancillary to the main relief. The claim of the petitioner for interest did not arise for consideration in the earlier round of litigation. To the mind of this Court, the claim for interest cannot be considered to be barred by constructive res judicata.

30. After deciding the aforesaid issue in favour of the petitioner, this Court shall now proceed to decide the principal issue as to whether the petitioner is entitled to interest on the amount withdrawn by the petitioner on account of deposit of rent made by the tenant.
31. In support of the claim for interest, the Learned Advocate for the petitioner placed strong reliance on the decision of the Hon'ble Supreme Court in the case of **Poornima Advani** (supra).
32. In **Poornima Advani** (supra), the petitioner therein prayed for refund of the stamp duty on account of an e-stamp paper dated 06.07.2016 which had been lost /misplaced. Immediately upon being informed of such misplacement of e-stamp paper, a complaint before the police authority was made on the same day, i.e., on 04.08.2016 followed by paper publications on 06.08.2016. On 11.08.2016, the petitioners therein filed an application for refund of stamp duty on account of loss of e-stamp paper. Such prayer stood rejected by the Collector of Stamps (HQ) by an order dated 21.10.2018. Challenging the order rejecting the claim for refund of stamp duty, the petitioner therein filed a writ petition.
33. The Hon'ble Single Judge, after noticing the scope and ambit of Article 265 of the Constitution held that Article 265 of the Constitution not only imposes a bar on imposition of tax without the authority of law, but also imposes a prohibition on collection of tax without the authority of law. The Hon'ble Single Judge further held that there being no prohibition in the Act for grant of refund for lost stamp paper, the Collector of Stamps cannot

collect or retain what lawfully does not belong to the State. The Hon'ble Single Judge while deciding the writ petition posed to itself a question as to whether the Court should fold its hands and deny relief to a person who has lost the e-stamp paper only because the draftsman had omitted the use of such expression explicitly in the statute. The Hon'ble Single Judge after drawing a fine distinction between the "doctrine of unjust enrichment" as opposed to doctrine of "retention" allowed the writ petition in part, directing refund of the stamp duty.

34. Being dissatisfied with the non-grant of interest on the sum of the stamp duty refunded, the petitioner therein preferred a Letters Patent Appeal which also stood dismissed. Being aggrieved, the writ petitioner approached the Hon'ble Supreme Court.
35. The short question which fell for consideration before the Hon'ble Supreme Court was as to whether the appellants therein are entitled to claim interest on the amount of stamp duty refunded to the appellant.
36. The Hon'ble Supreme Court rejected the contention of the respondents therein that interest cannot be allowed when there is no provision in the statute for the payment of interest on the refund of the amount of the e-stamp paper that was lost by the appellants upon holding that the same is without any merit. The Hon'ble Supreme Court held that the subject general mandamus is a salutary advancement of the law, calculated to insulate and protect a citizen from unfair treatment by the State.
37. The Hon'ble Supreme Court after considering the meaning of the term "interest" and "compensation" took note of the reasons assigned by the Hon'ble Single Judge and observed that the respondents could not have declined to refund the amount and the fact that the retention of the said amount was for a long time for which the appellants had to approach the High Court, the Hon'ble Supreme Court observed that the appellants therein are entitled to have interest on the amount refunded on the account of lost e-stamp paper.

38. The Learned Advocate appearing for the petitioner would contend that the Rent Controller having retained the rent deposited by the tenant for a long time thereby depriving the petitioner of the use of his money to which he is legitimately entitled to, has a right to be compensated for such deprivation in the form of interest.
39. The Hon'ble Supreme Court held that when a person is deprived of the use of his money to which he is legitimately entitled to, he has a right to be compensated for the deprivation which may be called "interest" or "compensation". Interest is paid for the deprivation of the use of money in general terms which has been returned or compensation for the use or retention by a person of a sum of money belonging to other.
40. It follows from the decision of **Poornima Advani** (Supra) that in order to protect a citizen from the unfair treatment by the State, interest can be allowed even if there is no provision in the statute for payment of interest.
41. In order to decide the applicability of the decision of **Poornima Advani (supra)** to the facts of the case on hand it would be relevant to recapitulate some of the provisions of the 1997 Act and West Bengal Premises Tenancy Rules, 1999 (for short "the 1999 Rules") which deals with deposit of rent by tenant and withdrawal of deposit of any rent by landlord. Section 21 and Section 23 of the 1997 Act and Rules 9 and 11 of the 1999 Rules are reproduced hereinafter for better appraisal.

"21. Deposit of rent by tenant.

1) Where the landlord does not accept any rent tendered by the tenant within the prescribed period, the tenant shall remit the rent to the landlord by postal money order within fifteen days of such refusal.

(2) Where any tenant remits rent to the landlord by postal money order within the prescribed period and it is returned to the tenant by the postal authority as undelivered, either on account of the landlord having refused to accept the payment thereof or for any other-reason, the tenant may deposit such rent with the Controller within fifteen days from the date on which it is so returned to the tenant.

(3) Where there is a bona fide doubt as to the person or persons to whom rent - is payable, the tenant may deposit such rent with the Controller in the prescribed manner.

(4) *The deposit shall be accompanied by an application supported by an affidavit by the tenant stating—*

(a) the premises for which the rent is to be deposited and description of the premises sufficient for identifying the same;

(b) the period for which the rent is to be deposited;

(c) the name and address of the landlord or the person or persons claiming to be entitled to such rent;

(d) the reasons for, and the circumstances of, application for deposit of the rent.

(5) The tenant shall also produce for scrutiny by the Controller the last rent receipt and money order form returned by the postal authority. In the case of deposit of rent for successive months during any continuous period, no affidavit in support of the application shall be required after the first deposit, if the reasons and the circumstances which led the tenant to make the first deposit remain the same.

(6) The application shall be accompanied by as many true copies thereof as there are landlords or persons claiming the rent along with the prescribed fee for sending such copy or copies to the landlords or such persons by registered post with acknowledgement due.

(7) On such deposit of the rent, the Controller shall send in the prescribed manner the copy or copies of the application to the landlords or persons claiming to be entitled to the rent with an endorsement showing the date of deposit, such endorsement being authenticated by the seal of the office, and the signature, of the Controller or some other officer authorised by him in this behalf. Such authenticated copy of the application shall be admissible in evidence in any court.

(8) Where rent for any month has been deposited on the ground that postal money order was returned, then the tenant may, without further tender of rent by postal money order to the landlord, continue to deposit the rent with the Controller for subsequent months or periods unless the landlord signifies by notice in writing to the tenant his willingness to accept the rent if tendered to him within the prescribed period.”

“23. Payment of rent. *If an application is made in the prescribed manner for the withdrawal of any deposit of rent, the Controller shall, if he is satisfied that the applicant is the person entitled to receive the rent deposited, by order, direct the payment of the amount of the rent to him:*

Provided that no such order for payment of any deposit of rent shall be made by the Controller without giving all persons named by the tenant in his application for deposit of rent as claiming to be entitled to the payment of such rent, an opportunity of being heard, and such order shall be without prejudice to the right of such person to receive such rent being decided by a court of competent jurisdiction.”

“Rule - 9. Deposit of rent.

(1) Where the landlord does not accept any rent tendered by the tenant within the period specified in rule 4, the tenant shall remit the rent to the landlord by

postal money order within fifteen days of such refusal. If the postal money order is returned to the tenant by the postal authority as undelivered, either on account of the landlord having refused to accept the payment thereof or for any other reasons, the tenant himself or by any person on his behalf may deposit such rent in the office of the Controller within fifteen days from the date on which it is so returned to the tenant.

(2) Where there is a bona fide doubt as to the person or persons to whom rent is payable, the tenant himself or any person on his behalf may deposit such rent in the office of the Controller.

(3) In Calcutta, the deposit of rent may also be made, if the amount does not exceed rupees 100, in the Calcutta Collectorate, and, in other cases, in the Reserve Bank of India, Calcutta. In the case where the amount is deposited in a Treasury linked agency bank or in the Treasury of the Calcutta Collectorate or in the Reserve Bank of India, the Officer-in-Charge of the Treasury of the Calcutta Collectorate or the Reserve Bank of India, Calcutta, or the Treasury linked agency bank, as the case may be, shall forward forthwith one copy of the challan to the Controller and retain one copy for its record. The third copy of the challan shall be made over to the party depositing the amount.

(4) The application referred to in sub-section (4) of section 21 shall be filed in Form 2 and shall be signed and verified in the manner provided in sub-rules (2) and (3) of rule 15 of Order VI of the First Schedule to the Code of Civil Procedure, 1908 (5 of 1908), by the tenant or the person, as aforesaid, and shall be accompanied by challans prepared in triplicate in Form 3. Every such application shall be accompanied by as many true copies thereof as there are landlords or persons claiming the rent along with the process-fees as provided in these rules for sending such copy or copies to the landlords or such persons by registered post with acknowledgment due.

(5) Landlord wise/tenant wise register shall be maintained in the office of the Controller in respect of deposit of rent by each tenant.”

“Rule - 11. Manner of withdrawal of deposit of rent.

(1) The application for withdrawal of rent deposited under section 21 shall be filed in Form 4 by the landlord or by the person claiming to be entitled to the rent, either personally or through an agent duly authorised by a power of attorney registered under the provisions of the Registration Act, 1908 (16 of 1908), or through a legal practitioner. Where the application for withdrawal of rent is filed personally by the landlord or by the person claiming to be entitled to the rent or by a duly authorised agent as aforesaid, such landlord or person claiming to be entitled to the rent or duly authorised agent, as the case may be, shall get himself identified before the Controller by a legal practitioner.

(2) The name and address of the legal practitioner through whom an application for withdrawal of rent is filed or who identifies the landlord, the person claiming to be entitled to rent, or the duly authorised agent as aforesaid, as the case may be, shall be entered in the registers maintained in the office of the Controller. Such legal practitioner shall, if required by the Controller, produce his licence along with his specimen signature attested by the Secretary or the President of the Bar Association of which he is a member under the office seal, before him and, in such cases, the particulars of the licence and the name of the authority granting the same shall also be entered in the said registers.

(3) Payment of rent made to the applicant under the order of the Controller shall be made in the manner provided in Form 4.

(4) Before passing an order for payment of deposited rent to the applicant, the original entry in the cash book and in the register of challans for deposits shall be traced and necessary entry with reference to the payment voucher shall be made against the original entry in both the cash book and the register for challans so as to avoid entertainment of double or erroneous payment.”

42. Section 21 of the 1997 Act lays down the provisions enabling the tenant to deposit rent with the Rent Controller where the landlord does not accept any rent tendered by the tenant. Sub-section (4) of Section 21 provides that the deposit shall be accompanied by an affidavit by the tenant stating various particulars as specifically mentioned under Clauses (a) to (d) thereof. Thus, in the said affidavit, the name and address of the landlord or the person or persons claiming to be entitled to such rent has to be stated.
43. Sub-section (5) of Section 21 states that in case of deposit of rent for successive months during any continuous period, no affidavit in support of the application shall be required after the first deposit, if the reasons and circumstances which led the tenant to make the first deposit, remains the same. Sub-section (7) of Section 21 obliges the Rent Controller to send copies of the application to the landlord with an endorsement showing deposit of rent.
44. Sub-section (9) of Section 21 states that if an application is made for the withdrawal of any deposit of rent under Section 23, the Controller shall order the amount of the rent to be paid to him. The manner in which the withdrawal of the deposit of any rent may be permitted has been specifically stated in Section 23 of the 1997 Act.
45. Upon a bare reading of Section 21 and the 1997 Act it follows that the first deposit of rent by the tenant with the Controller shall have to be accompanied by an application supported by an affidavit and in case of deposit of rent by successive months during any continuous period for same reasons, no affidavit in support of the application shall be required.

46. It is the specific case of the petitioner that the tenant started depositing rent with the Controller on and from the month of March, 2014. Such fact was well within the knowledge of the petitioner as observed supra.
47. As per the provisions of Section 21 the tenant was required to deposit the rent accompanied by an application supported by an affidavit. It was for the petitioners to take appropriate steps if according to the petitioners, the provision laid down under Sub-section (7) of Section 21 or any other provision(s) were not complied with by the Controller.
48. No material has been produced by the petitioner to show that the petitioner was diligent in approaching the Authority alleging non-compliance of the provisions of the 1997 Act at the relevant point of time.
49. The 1997 Act does not provide for automatic remittance of the amount to the landlord upon a deposit of rent by the tenant with the Controller. On the other hand, the 1997 Act contemplates filing of an application for withdrawal of any deposit of rent and upon such application being made, the Controller shall, if he is satisfied that the applicant is the person entitled to receive the rent deposited, by order, direct the payment of the amount of the rent to him. Proviso to Section 23 requires an opportunity of hearing to be provided.
50. Thus, withdrawal of deposit of rent is not automatic upon making an application and the same is subject to an adjudicatory process. Thus, filing of an application for withdrawal is a pre-requisite for the payment of the rent deposited by the tenant to the landlord.
51. The other aspect of the matter is whether the amount deposited by the tenant is to the credit of the Rent Controller or not.
52. Rule 9(4) deals with the manner in which the application under Section 21 is to be filed. Rule 9(4) states that the application shall be filed in Form II and shall be accompanied by challans prepared in duplicate in Form III. For the purpose of effective adjudication of the dispute involved in the writ

petition, it would be relevant to take into consideration the particulars as mentioned in Form III. For such purpose, Form III is interacted hereinafter.

FORM 3
[See Rule 9(4)]
Challan
PART I

To be filled in by the payer

Particulars of the Pre-mises.	
(1)	Name and address of the person or persons on whose behalf the money is tendered.
(2)	Name and address of the landlord or person or persons to whose credit the amount is to be placed in deposit.
(3)	In the case of <i>bona fide</i> doubt as to the person or persons to whom rent is payable, the name of the person to whom the rent was last paid and the name and address of the person/persons who, to the tenant's best information and belief, is/are the landlord entitled to receive it.
(4)	The specification of the premises in respect of which the deposit is made.
(5a)	The period for which the rent is deposited.
(5b)	As rent.
(6a)	As maintenance charge.
(6b)	As process fees or other charges.
(6c)	Remains (if any)
(7)	

Signature of the Clerk-in-charge
of the Office of the Controller
Dated

Signature of the person
tendering the money

53. Under Column (3) of the said challan, the name and address of the landlord or person or persons to whose credit the amount is to be placed in deposit is to be furnished. Thus, it is evident that the amount of rent deposited by the tenant shall be credited to the account of the landlord.
54. This Court is, therefore, of the considered view that the deposit of rent is for the credit of the landlord and the landlord is the beneficiary of such amount.
55. Rent Controller accepts the deposit of rent made by a tenant in case of refusal on the part of landlord to accept rent tendered by the tenant. While exercising the function in allowing the tenant to deposit the rent as well as

withdrawal of any deposit of rent by the landlord, Rent Controller exercises quasi-judicial function.

56. The deposit of rent made by the tenant can, by no stretch of imagination, be construed to be collection of duty, tax or fee by the Controller from the landlord.
57. The decision in **Poornima Advani** (supra) is an authority for the proposition of law that if stamp duty is collected without any authority of law or there is no possibility for the chargeable event to occur, such duty should be refunded and in the event the authority retains such duty for an unreasonable period of time, such authority is also liable to pay interest.
58. When the 1999 Rules prescribes a procedure for withdrawal of deposit of rent, such withdrawal can be permitted only upon compliance of such requisite formalities.
59. Though the petitioner has alleged inaction on the part of the second respondent in remitting the amount of rent deposited with the respondent no 2, there is no document on record to show that the petitioner filed applications for withdrawal of rent in accordance with the provisions laid down in rule 11 of the 1999 Rules prior to the order dated 11th June, 2025 passed by the co-ordinate bench in WPO 461 of 2025.
60. It is not in dispute that pursuant to the liberty granted by the order dated July 11, 2025, petitioner applied in accordance with the provisions of Rule 11 of the 1999 Rules for 111 months and for the rest 20 months the withdrawal applications were filed subsequently. Rule 9 prescribes for verification and scrutiny and only after such verification and scrutiny the payment can be made.
61. For all the reasons as aforesaid this Court holds that the petitioner was not diligent in applying before the concerned authority for withdrawal of rent. Petitioner ought to have taken prompt steps for withdrawal of the deposit of rent.

62. When the petitioner was aware that the tenant was depositing rent with the second respondent from the month of March 2014, nothing prevented the petitioner from approaching the second respondent with an appropriate application for withdrawal of the depositing of rent. The petitioner approached the writ court for a direction to release the amount lying in deposit at a belated stage for reasons best known to him. Thus, the petitioner was solely responsible for such delay. A person cannot be compensated for the delay caused by himself.
63. As observed hereinbefore, the Rent Controller while exercising its power under the 1997 Act did not charge any duty, tax or fee but only accepted deposit of rent from the tenant to the credit of the landlord and to remit the same to the landlord upon compliance of the formalities stipulated under the 1997 Act. Moreover, the petitioner approached the authority for withdrawal of rent after a long time.
64. **Poornima Advani** (supra) being distinguishable on facts cannot come to the aid of the petitioner.
65. The petitioner, therefore, cannot be compensated for the delay caused by himself by way of payment of interest to the petitioner.
66. For all the reasons as aforesaid this Court is not inclined to grant any relief to the petitioner. Accordingly, the writ petition stands dismissed. There shall be, however, no order as to costs.
67. Urgent photostat certified copies, if applied for, be supplied to the parties upon compliance of all formalities.

(HIRANMAY BHATTACHARYYA, J.)