$~6

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

\+ **<u>W.P.(C) 1706/2026 and CM APPL. 8242/2026</u>**

PRASHANT GLASS WORKS PRIVATE LIMITED .....Petitioner

Through: Mr. Akil Rataeeya, Advocate.

versus

COLLECTOR OF STAMPS DELHI CANTT SDM AND ANR .....Respondents

Through: Ms Avni Singh Panel Counsel for GNCTD
Mr Akhilesh Kumar Dixit, Mr Naresh Tyagi and Ms Reenu Kapoor, Advocates for R-2.

CORAM:
HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR KAURAV

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

% **10.02.2026**

1. The instant petition is for the following reliefs:-

> *"(a) Issue an appropriate writ, order or direction in the nature of Certiorari, thereby quashing and setting aside the impugned order dated 12.11.2025 passed by Respondent No. 1;*
>
> *(b) Issue an appropriate writ, order or direction in the nature of Mandamus, thereby directing Respondent No.1 to assess, levy and recover the requisite stamp duty along with penalty, by treating the instrument in question as a "Bond" within the meaning of Section 2(5)(b) of the Indina Stamp Act, 1899, in accordance with law; and*
>
> *(c) Pass such other or further orders as this Hon'ble Court may deem fit and proper in the facts and circumstances of the case."*

2. Though, various submissions have been made by learned counsel for the petitioner, however, the same can be dealt with under Section 56 of the

Indian Stamp Act, 1899 (hereinafter "**Act of 1899**"), where the Chief Controlling Revenue Authority can exercise powers enshrined under Section 56 of the Act of 1899, take appropriate decisions and pass necessary orders.

3. Leaving all questions open, the petitioner is granted liberty to avail that remedy.

4. If such a remedy is resorted to, let the same be dealt with by the concerned authority within a period of three months from the date of receipt of a copy of the order passed today.

5. With the aforesaid observations, the instant petition stands disposed of along with all pending applications.

PURUSHAINDRA KUMAR KAURAV, J

FEBRUARY 10, 2026

Nc/ksr