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

% ***Date of Decision: October 27th, 2026***

\# **CNR No. DLHC010110982024**

\+ W.P.(C) 3301/2024 & CM APPL. 13601/2024, CM APPL. 13603/2024, CM APPL. 18531/2024

MR. AMAR PREET SINGH .....Petitioner

Through: Ms. Tamali Wad, Senior Advocate with Mr. Varyam Pandey, Ms. Siya Pandita, Advocates.

versus

COLLECTOR OF STAMP (SOUTH) AND ANR. .....Respondents

Through: Mr. Lalltaksh Joshi and Mr.Keshav Poonia, Advocates.

CORAM:
HON'BLE MR. JUSTICE AMIT MAHAJAN

AMIT MAHAJAN, J. *(Oral)*

1. The present petition is filed under Article 226 of the Constitution of India assailing order dated 08.01.2024 whereby the review petition of the petitioner against order dated 03.09.2015 of the Court of the Chief Controlling Revenue Authority ('**CCRA**') was dismissed.

2. It is the case of the petitioner that the father of the petitioner died intestate and pursuant to the same his share in the property bearing No. C-150, Greater Kailash, New Delhi-110048 devolved

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upon his four children, including the petitioner. It is contended that, in furtherance of their father's wishes, petitioner's two sisters executed a Relinquishment Deed dated 29.11.2012 in his favour, followed by a similar deed executed by his brother on 02.01.2013, which was duly registered.

3. The Sub-Registrar impounded the deed dated 29.11.2012 executed by his sisters under Section 33 of the Indian Stamp Act, treating it as a Gift Deed. The learned Collector *vide* order dated 03.03.2014 observed that the relinquishment deed had been executed in favour of only one brother leaving out the second brother and further observed that the petitioner's brother having also subsequently relinquished his share in favour of the petitioner would not affect the previous transaction. Thus, the learned Collector treated the said deed as a Gift Deed, imposed stamp duty of ₹18,26,514 and a penalty of ₹50,50,000, and directed the petitioner to deposit a total sum of ₹68,26,514.

4. The petitioner challenged the aforesaid order before the learned CCRA, however, the same was rejected *vide* order dated 03.09.2015. The petitioner also filed a revision petition against the order dated 03.09.2015, however the same was also dismissed *vide* the impugned order.

5. Aggrieved thereby, the present petition has been filed.

6. The learned senior counsel for the petitioner submits relinquishment deed dated 29.11.2012, executed by the petitioner's two sisters in his favour has been erroneously considered as a Gift Deed, on the ground that all the legal heirs had not relinquished their

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respective shares simultaneously. She submits that the petitioner's brother had subsequently executed a Relinquishment Deed dated 02.01.2013 in the petitioner's favour, which was duly registered and was also brought to the notice of the authorities. She submits that the relinquishment of shares by all three siblings in favour of the petitioner was in furtherance of their father's wishes and that the deed executed by the sisters could not have been treated as a Gift Deed merely because the brother had executed a separate deed subsequently.

7. *Per Contra*, the learned counsel for the respondents vehemently opposes the present petition. He submits that by way of the relinquishment deed dated 29.11.2012, two sisters of the petitioner specifically relinquished their shares in favour of the petitioner and excluded their other brother. He submits that relinquishment can be made only in favour of all the heirs and not one specific heir and thus, the deed dated 29.11.2012 would amount to a gift deed.

8. From a bare perusal of the two relinquishment deeds, it is evident that the recitals in all the deeds are identical and styled as release deeds. In the said documents, the siblings of the petitioner have separately agreed to relinquish their rights in the subject property in favour of the petitioner. It is also not disputed that the petitioner and his siblings were co-sharers in the property after the demise of their father.

9. In the opinion of this Court, both the relinquishment deeds whereby the siblings of the petitioner have released their share in favour of the petitioner form part of a single transaction. Upon a

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holistic view of the said transaction, it is apparent that all the co-sharers in the subject property have ultimately relinquished their shares in favour of the petitioner. The said documents have been executed between family members without any economic consideration.

10. It is also pertinent to note that a Division Bench of this Court in somewhat similar circumstances in the case of ***Anita Kumar v. Ajay Kumar Since Deceased through LRs & Ors.*** **: FAO(OS) 130/2024**, while examining the distinction between a relinquishment deed and a gift deed, held that a relinquishment deed cannot be treated as a gift deed merely because the relinquishment is in favour of one co-sharer to the exclusion of the others. The material consideration is whether the person in whose favour the relinquishment is made already possesses a title in the property, which is enlarged by the relinquishment, or whether the instrument seeks to transfer title to a person who had no pre-existing interest therein.

> *"26.* ***Therefore, laying down, as an abstract proposition of law, all the relinquishment deeds executed by a particular co-sharer(s) in favour of another co-sharer or some of the co-sharers, while excluding the remaining co-sharers are not relinquishment deeds, but gift deeds, would not be appropriate.***
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> *27. In Hari Kapoor (supra), another learned Single Judge of this Court, while relying upon Kuppuswami Chettiar vs. A.S.P.A. Arumugam Chettiar & Anr.16, observed that:*
> *"A release deed can only feed title but cannot transfer title. Renunciation must be in favour of a person, who had already title to the estate, the effect of which is only to enlarge the right. Renunciation does not vest in person a title where it did not exist. Now, it cannot be disputed that a release can be usefully employed as a form of conveyance by a person having some right or interest to another having a limited estate, e.g., by a remainder man to a tenant for life, and the release then operates as an enlargement of the limited estate."*

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> ***28. From the abovementioned discussion, it is observed that the release deed can only feed title but cannot transfer title. In this Case, Late Sh. Sanjay Kumar became a co-sharer in the property on the death of his father, Late Sh. V.K. Gupta in the year 2001. Hence, he had a title in the property. Similarly, his mother, Late Smt. Saroj Gupta was also a co-owner. The transaction was between mother and son. Since it was between the family members, the chances of economic consideration are remote. Hence, in this case, the Relinquishment Deed has only added a title to the already existing title of Late Sanjay Kumar. Therefore, an error was committed in the impugned order by treating the Relinquishment Deed to be a deed of gift and directing it to be impounded.****"***
>
> (emphasis supplied)

11. In the present case, the petitioner was already a co-sharer in the subject property, and the relinquishment by his siblings merely enlarged his existing interest therein. The relinquishment deed dated 29.11.2012, therefore, cannot be treated as a gift deed merely because the petitioner's sisters relinquished their shares through a separate instrument and the brother executed his Relinquishment Deed subsequently. The subsequent deed executed by the brother on 02.01.2013 further demonstrates that the relinquishments formed part of a transaction whereby the siblings intended to release their respective interests in favour of the petitioner.

12. In view of the above, in the opinion of this Court, the relinquishment deed dated 29.11.2012 whereby, two sisters of the petitioner relinquished their shares in favour of the petitioner cannot be said to be a gift deed.

13. Accordingly, the present petition is allowed and the impugned order is set aside.

14. By the natural corollary, the Sub-Registrar is directed to release

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the document, which is stated to have been impounded.

AMIT MAHAJAN, J

OCTOBER 27, 2026
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