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

\+ W.P.(C) 9072/2025

CTA APPARELS PVT LTD .....Petitioner

Through: Mr. Ashish Mohan, Sr. Adv with Mr Hemant Manjani, Adv.

versus

GOVT OF NCT OF DELHI .....Respondent

Through: None.

CORAM:
HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR KAURAV

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

% 13.01.2026

1. The present petition has been filed assailing the order dated 20.03.2025 passed by the Collector of Stamps. It appears that there exists an alternate remedy under the statutory scheme governing the instant *lis*.

2. The Indian Stamp (Delhi Second Amendment) Act, 2001 inserted in the Indian Stamp Act, 1899, *inter alia*, Section 47A titled "*Instruments under-valued how to be dealt with*", which provided under sub-section (4), a mechanism to appeal the decision passed by the Collector of Stamps. The said provision reads as under:

> *"47A. (1) If the Registering Officer, while registering any instrument transferring any property, has reason to believe that the value of the property or the consideration, as the case may be, has not been truly set forth in the instrument, he may after registering such an instrument, refer the same to the Collector for determination of the value or the consideration as the case may be, and the proper duty payable threon.*
> *(2) On receipt of a reference under sub-section (1), the Collector shall, after giving the parties a reasonable opportunity of being heard and after*

holding an enquiry in such manner as may be prescribed by rules made under this Act, by order, determine the value of the property or the consideration and the duty aforesaid and the deficient amount of duty, if any, shall be payable by the person liable to pay the duty, and on the payment of such duty, the Collector shall endorse a certificate of such payment on the instrument under his seal and signature.

(3) The Collector may, suo moto within two years from the date of registration of any instrument not already referred to him under sub-section (1), call for and examine the instrument for the purposes of or satisfying himself as to the correctness of its value or consideration, as the case may be, and the duty payable thereon, and if after such examination he has reason to believe that the value or consideration has not been truly set forth in the instrument, he may determine the value or consideration and the duty aforesaid in accordance with the procedure provided for in sub-section (2), and the deficient amount of duty, if any, shall be payable the person liable to pay the duty and, on the payment of such duty, the Collector shall endorse a certificate of such payment on the instrument under his seal and signature.

***(4) Any person aggrieved by an order of the Collector under sub-section (2) or subsection (3) may appeal to the District Court within whose jurisdiction the property transferred is situated.*”**

(Emphasis supplied)

3. A bare perusal of the aforenoted provisions reveal that the statute has provided a procedure for assailing the decision of the Collector of Stamps. In the facts of the instant case, there appears to be no reason as to why the petitioner herein should not agitate its grievance before the statutory authority. Accordingly, reserving all rights and contentions, the Court deems it appropriate to dispose of the petition while granting liberty to file the statutory appeal under Section 47A(4) of the Stamp Act, 1899.

4. If such an appeal is filed, let the same be decided with due expedition not later than six months from the date of receipt of a copy of this order.

5. Since the petitioner was *bonafide* prosecuting the instant petition, hence, the appeal should not be dismissed on the ground of limitation, if the same is presented with a period of 30 days from today.

6. However, the petitioner, thereafter, shall be at liberty to take

appropriate recourse in accordance with law.

7. The petition stands disposed of.

PURUSHAINDRA KUMAR KAURAV, J

JANUARY 13, 2026
aks/ksr