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

\+ W.P.(C) 14562/2024

YASH PAL

.....Petitioner

Through: Mr. Anujay Tiwari, Advocate.

versus

THE GOVT OF NCT OF DELHI

.....Respondent

Through: Ms. Avni Singh (Panel Counsel-GNCTD) with Mr. Vaibhav Sharma, Advocates

CORAM:
HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR KAURAV

O R D E R

% **23.03.2026**

1. The instant petition is for the following relief:

> "a). issue a Writ of Mandamus or appropriate Writ in nature thereof thereby quashing the Order dated 22.07.2024 bearing no. F.No.COS/PN1202417985 passed by the respondent no.2 with respect to impounding-order dated 08.02.2024 bearing No.F.SR-II/Impound/2024/291-92 passed by the respondent no.3 w.r.t. Gift-Deed qua the immovable property bearing no. 2361, village Khampur (Shadi Khampur), Delhi presented for registration thereof before the respondent no.3 vide Slip No.1873 on 06.02.2024 and further direct the respondents to handover the Gift-deed in question to the petitioner after due registration thereof without any further delay."

2. The facts of the case would indicate that the registration of Gift Deed dated 06.02.2024 was executed by Mr. Bharat Bhushan, with respect to his half share in double-storey freehold property bearing no. 236, situated in Shadipur (Khampur), Delhi-110008, in favour of the petitioner. The said Gift Deed was presented before the E-Sub-Registrar-II, who *vide* order dated

08.02.2024 impounded the same under Section 33 of the India Stamp Act, 1899. It appears that thereafter, the concerned E-Sub-Registrar-II referred the matter to the Collector of Stamps (COS), and on petitioners' representations, the Sub-Divisional Magistrate (SDM)/COS passed an order on 22.07.2024 directing payment of ₹1,86,284/- towards stamp duty. These two orders are under challenge in the instant petition.

3. Ms. Avni Singh learned counsel, appearing on behalf of the GNCTD submits that under Section 56 of the Indian Stamp Act, 1899, the petitioner has a remedy to approach Chief Controlling Revenue Authority and in view of the availability of an efficacious alternate remedy, the instant petition is not maintainable.

4. The Court finds that the evasion of the stamp duty as well as its deficiency will have to be looked into by the concerned authority, after extending the opportunity of hearing to the petitioner. Since there exists an efficacious alternate remedy, therefore, the Court directs the petitioner to avail the same. There is no reason as to why such a remedy should not be directed to be availed. If the petitioner does so within a period of 30 days from today, let his revision shall be decided by the said authority within a period of three months from the date of filing of the same.

5. Let the parties to cooperate for early disposal of the revision.

6. With these observations, the present writ petition stands disposed of.

7. All rights and contentions of the parties are left open.

PURUSHAINDRA KUMAR KAURAV, J

MARCH 23, 2026/ar