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

\+ W.P.(C) 17537/2025

ALLAHABAD CONSTRUCTIONS PVT LTD .....Petitioner

Through: Mr. Samit Khosla, Adv.

versus

THE GOVT OF NCT OF DELHI & ANR. .....Respondents

Through: Mr. Lalltaksh Joshi and Mr. Sameer Gupta, Advs.

CORAM:
HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR KAURAV

O R D E R

% 13.01.2026

1. The present petition has been filed assailing the letter dated 06.10.2025 issued by the respondents, whereby, the request of the petitioner for refund of the e-registration fee was declined. A further relief is sought to process its application dated 18.08.2025 for refund of e-Stamp Paper dated 27.07.2022 has also been sought.

2. After hearing the parties and perusing the record, it appears that there exists an alternate remedy to assail the impugned order *viz.* a revision before the Chief Controlling Authority, under Section 56 of the Indian Stamps Act, 1899, which reads as under:

> "***56. Control of, and statement of case to, Chief Controlling Revenue-authority.***
> *(1) The powers exercisable by a Collector under Chapter IV and Chapter V and under clause (a) of the first proviso to section 26 shall in all cases be subject to the control of the Chief Controlling Revenue authority.*
> *(2) If any Collector, acting under section 31, section 40 or section 41, feels doubt as to the amount of duty with which any instrument is chargeable, he may draw up a statement of the case, and refer it, with his own opinion thereon, for the decision of the Chief Controlling Revenue-authority.*
> *(3) Such authority shall consider the case and send a copy of its decision*

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> *to the Collector, who shall proceed to asses and charge the duty (if any) in conformity with such decision.*"

3. A bare perusal of the aforenoted provisions reveal that the statute has provided a procedure for assailing the impugned letter before the Chief Controlling Revenue-authority. 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 revision under Section 56 of the Stamp Act, 1899.

4. If the revision is filed by the petitioner, the same shall not be dismissed on the ground of limitation, as the petitioner was in a *bonafide* manner prosecuting the instant petition.

5. If the revision is filed, let the same be decided within a period of six months from the date of its filing. If the order so passed in the revision is against the petitioner, it shall be at liberty to take appropriate recourse in accordance with law.

6. All rights and contentions are left open.

7. The petition stands disposed of.

PURUSHAINDRA KUMAR KAURAV, J

JANUARY 13, 2026/aks/ksr

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