HIGH COURT OF JUDICATURE AT ALLAHABAD

WRIT - C No. - 43859 of 2026

M/S Hcl Technologies Limited

.....Petitioner(s)

Versus

State Of U.P. And 3 Others

.....Respondent(s)

Counsel for Petitioner(s)	:	Ashish Mishra
Counsel for Respondent(s)	:	C.S.C.

Court No. - 36

HON'BLE SAURABH SHYAM SHAMSHERY, J.

1. Heard Sri Ashish Mishra, learned counsel for petitioner and Sri H.C. Dube, learned Additional Chief Standing Counsel for State-Respondents.

2. Petitioner-M/s HCL Technologies Limited was accorded benefit of a scheme of State Government, namely, U.P. Information Technology Policy, 2004, which provides that certain lease deed shall be exempted from paying stamp duty.

3. Subsequently, certain notifications were also issued including the notification dated 30.12.2005. Petitioner had executed a lease deed/ rent deed. After about 8 years proceedings were initiated demanding stamp duty on execution of lease deed/ rent deed. It was opposed that it was exempted on ground that lease deed/ rent deed would be exempted under aforesaid Scheme of 2004 and subsequent notifications on the issue.

4. The District Magistrate concerned held that petitioner is not entitled for exemption and imposed deficiency of stamp duty as well as penalty etc. A reference was taken of the notification dated 19.01.2005 and 30.12.2005, however, it was held that no exemption can be granted under said notification.

5. Learned counsel for petitioner submits that specific grounds are taken in memo of revision and he refers specifically ground no. 'N', which is reproduced hereinafter:

> "N. Because the opposite party authority has itself certified that the lease agreement executed by the revisionist company is covered within the exemption provided in the Govt. Orders dated 19.01.2005 and 30.12.2005 and pursuant to the same, the lease deed was registered with absolutely no requirement or demand of the stamp duty on 01.08.2008."

6. Learned counsel submits that Government Orders dated 19.01.2005 and 30.12.2005 would be applicable in present case, however, Revisional Authority has not considered the same and without applying independent mind upheld the order passed by District Magistrate.

7. Learned Additional Chief Standing Counsel appearing for State-Respondents has read out the relevant part of impugned order, however, when confronted with aforesaid submissions, he is not able to satisfy that Revisional Authority has considered aforesaid ground as well as other grounds taken in memo of revision.

8. In aforesaid circumstances, when specific grounds taken in memo of revision were not considered as well as above Government Orders dated 19.01.2005 and 30.12.2005 require consideration, therefore, a case for interference is made out.

9. In view of above, impugned order dated 21.08.2026 passed by Revisional Authority is hereby set aside and matter is remitted to pass a fresh order considering the grounds taken in memo of revision. The aforesaid exercise shall be concluded within a period of six weeks from today.

10. The writ petition is accordingly disposed of.

October 28, 2026
AK

(Saurabh Shyam Shamshery,J.)

Digitally signed by :-
AWADESH KUMAR
High Court of Judicature at Allahabad