IN THE COURT OF SH AKBAR SIDDIQUE,
DISTRICT JUDGE 04, NORTH DISTRICT
ROHINI COURTS : DELHI

CS DJ 788/18

AMAN TANEJA
ADDRESS: 40, SHARAD VIHAR, 1ST FLOOR, KARKARDOOMA, DELHI-110092

….. Plaintiff

VERSUS

ALKA BATRA
ADDRESS: 634/1, SAINIK COLONY, ROORKI, UTTRAKHAND

…..Defendant

ORDER 01.06.2026

1. Vide the present order, I shall dispose of the application U/s 151 Code of Civil Procedure, 1908, filed by the plaintiff seeking clarification of the order dt. 17.11.2025 passed by this court.
2. The Present suit has been filed by the Plaintiff seeking Specific Performance of Agreement to Sell dt. 15.06.2018.
3. ***CASE OF THE APPLICANT***

3.1. It is submitted by the Ld. Counsel for the Plaintiff/Applicant that vide order dt. 17.11.2025, this court was pleased to impound the Agreement to Sell dt. 15.06.2018, U/s 33 of Indian Stamp Act and directed the Plaintiff to present the same before the concerned collector of stamps for adjudication of proper stamp duty.

3.2. Further, it is submitted that in compliance of the order dt. 17.11.2025, Plaintiff_approached the office of Collector of

Stamp Haridwar, Uttarakhand, to which the office of the Assistant Inspector General of Registration, Haridwar, Uttarakhand, replied vide its reply dt. 05.02.2026, thereby sought certain clarifications qua the Agreement to Sell dt. 15.06.2018.

3.3. In the reply dt. 05.02.2026, Assistant Inspector General of Registration, Haridwar, Uttarakhand sought two clarifications.

a) Whether possession of the suit property was handed over pursuant to the Agreement to Sell dt. 15.06.2018.

b) The place of execution of the Agreement to Sell dt. 15.06.2018.

3.4. It is further submitted that the possession of the suit property has not been handed over pursuant to the execution of Agreement to Sell dt. 15.06.2018 and the Agreement to Sell dt. 15.06.2018 was executed at Roorkee, Uttarakhand. Thus, in view of these two clarifications, it is necessary that the order dt. 17.11.2025 be clarified with the aforesaid two addition.

4. ***CASE OF DEFENDANT/NON-APPLICANT***

4.1. Per contra, the Ld. Counsel for Defendant has filed calculation of the estimated stamp duty, penalty and interest as payable by the Plaintiff/Applicant on the purported Agreement to Sell dated 15.06.2018.

4.2. It is argued by the Ld. Counsel for the Defendant that inadvertently in the Order dated 17.11.2025, proper mechanism was not adopted by the Ld. Predecessor. It is further argued that once an instrument is impounded under Section 33 of Indian Stamp Act, then the impounded instrument has to be mandatorily be dealt as per Section 38(1) of Indian Stamp Act. Further, it is argued by Ld. Counsel that the provision Section

38(1) of Indian Stamp Act is a mandatory provision and it cannot be avoided in any circumstances.

4.3. It is also argued by Ld. Counsel that the Section 33 does not apply to Section 38(2) which talks about impounding of instrument and person so impounding the instrument shall send it in original to the Collector.

4.4. Ld. Counsel for defendant submits that there is no requirement of clarification of the order dt. 17.11.2025 passed by this court as the order is clear and unambiguous.

4.5. It is further argued that after the lapse of four months, plaintiff/applicant is seeking clarification of the order dt. 17.11.2025 and there is no explanation as to why there is delay of four months. Further, plaintiff has failed to show that the collector has sought any clarification of the order dt. 17.11.2025 and there is no document placed on record.

4.6. The plaint is silent as to where the said Agreement to Sell dt. 15.06.2018. was executed but during the cross examination of the Plaintiff on 05.04.2024 and 20.07.2024, the Plaintiff/applicant had first time stated that the Agreement to Sell dt. 15.06.2018 was executed in Roorkee, Uttarakhand. Thus, the cross examination of plaintiff leaves no room for clarification.

5. ***ANALYSIS & CONCLUSION***

5.1. I have heard the Ld. Counsel for the parties and perused the material on record.

5.2. On perusal of the order sheet dt. 17.11.2025 reveals that the Plaintiff conceded to the fact that he is ready and willing to pay the requisite stamp duty as may be assessed by the competent collector in accordance with the revenue laws applicable to the state of Uttarakhand, wherein Agreement to Sell dt. 15.06.2018 was executed. The relevant portions of the order dated 17.11.2025 is as follows:

> The Agreement to Sell dated 15.06.2018 executed between Plaintiff/Mr. Aman Taneja and the Defendant/Smt. Alka Batra in respect of the suit property i.e. Plot No 713, Pocket No C-2, Sector-37, Rohini, Delhi-110085, placed on record by the Plaintiff is hereby impounded.
> ***As the aforesaid impounded document is now required to be sent in original instrument to the Collector of Stamps for further action. The plaintiff shall place on record a certified copy of the said document on record. The Ahlmad is directed to hand over the original Agreement to Sell to the plaintiff against proper acknowledgment, solely for the purpose of presenting the same before the concerned Collector under Section 38(2) of the Indian Stamp Act, 1899. The plaintiff shall accordingly present the original before the competent Collector for adjudication of stamp duty/penalty and, after compliance with the Collector's order under Section 40 of the Stamp Act, 1899, shall re-file the original instrument on the judicial record. The plaintiff shall complete the entire exercise within eight weeks from the date of receipt of the original document.***

5.3. The order dated 17.11.2025, is explicitly clear that the original Agreement to Sell dated 15.06.2018, was to be handed over to the Plaintiff for the purpose of presenting it under Section 38(2) of Indian Stamp Act.

5.4. I am of the opinion that the argument of the Ld. Counsel for the Defendant that the Section 33 Indian Stamp Act does not apply to Section 38(2) Indian Stamp Act lack merit. As the Section 38(2) which talks about impounding of instrument and person so impounding the instrument shall send it in original to the Collector. Once the impounded document is sent to the collector, then the Collector can exercise his powers under

Section 40 of the Act. Accordingly, the arguments of the Defendants are misplaced and liable to be rejected as the Agreement to Sell dated 15.06.2018 was rightly impounded under section 33 and procedure prescribed under Section 38(2) was rightly exercised by this court vide order dated 17.11.2025.

5.5. Accordingly, the application is decided on merits. The Agreement to Sell dt. 15.06.2018 executed between the parties was impounded and Plaintiff approached the concerned authority for adjudication of stamp duty/penalty which is to be paid by the applicant.

5.6. It is the case of the Applicant/Plaintiff that clarification was sought by Assistant Inspector General of Registration, Haridwar, Uttarakhand as to whether pursuant to the Agreement to Sell dt. 15.06.2018, possession of the suit property was handed over or not and where the Agreement to Sell dt. 15.06.2018 was executed.

5.7. The clarification has been sought by the Assistant Inspector General of Registration, Haridwar, Uttarakhand are innocuous in nature and in any case, the stamp duty/ penalty will be decided by the concerned authorities.

5.8. Perusal of the Stamp and Registration Department, Uttarakhand reveals that in case of registration of agreement if it relates to the sale of immovable properties where the possession is not admitted to have been delivered nor is agreed to be delivered without executing conveyance, the stamp duty will be on each Rs. 1000/- or on the part there Rs. 40/- on one half the amount of consideration as said forth in the agreement. As per the plaintiff/applicant, this clause is applicable in the present case.

5.9. Attention of this court is drawn to the Section 40 of the Indian Stamp Act as amended by the Indian Stamp (Uttarakhand Amendment) Act, 2015. As per the amended Section 40 (1-A)

> *"(1-A) The Collector shall also require, alongwith the amount of deficit Stamp Duty of penalty required to be paid under clause(b) of sub-section(1), the payment of a simple interest at the rate of one and half percent per mensem on the amount of deficit stamp duty calculated from the date of the execution of the instrument till the date of actual payment;*

5.10. Thus, the case of the applicant falls under the simple interest @ 1.5 % per mensem on the deficit stamp duty calculated from the date of execution of the instrument till the actual payment.

5.11. Thus, in view of the above, admittedly, the Agreement to Sell dt. 15.06.2018 executed at Uttarakhand and in view of the judgment of Hon'ble Supreme Court in ***New Central Jute Mills Company Ltd & Ors Vs. State of West Bengal & Ors AIR 1963 SC 1307,*** the laws of the state of Uttarakhand are applicable. Further, I am of the view that clarification in the order dt. 17.11.2025 is further required for the assessment of the stamp duty and penalty which is to be paid by the applicant/plaintiff.

6. Accordingly, the present application is allowed with the following clarification to the order dt. 17.11.2025:

a) The Possession of the suit property was not handed over pursuant to the execution of the Agreement to Sell dt. 15.06.2018.

b) The place of execution of the Agreement to Sell dt. 15.06.2018 was at Roorkee, Uttarakhand.

7. In view of the above the application u/s 151 CPC seeking clarification of the order dt. 17.11.2025 is disposed of on above terms.
8. Put up on **25.08.2026**

AKBAR SIDDIQUE Digitally signed by AKBAR SIDDIQUE Date: 2026.06.01 15:51:23 +0530

(Akbar Siddique)
DJ-04, North, Rohini Courts,
Delhi/01.06.2026