

MCA DJ No. 11/22 and 12/22

**BHUPINDER CHOWDHARI (Sr.C) Vs. COLLECTOR OF
STAMPS/SDM**

And

**MRS. PAWAN CHOWDHARI (Sr. C) Vs. COLLECTOR OF
STAMPS/SDM**

05.01.2024

Present : Sh. Atul Gupta, Ld. proxy counsel for appellant
through VC.
Sh. O.P. Pandey, Collector of stamp, SDM
Chankyapuri.

He submits that as per Section 33 of Indian Stamp Act, this is a case of impounding Instrument submitted by the petitioner for registration by his order and appeal of the same lies to Chief Collecting Revenue Authority as per Section 56 which is Divisional Commissioner Government of Delhi.

He further submits that regarding State of Delhi, there is a local amendment i.e. Indian Stamp (Delhi Second Amendment) Act 2001, copy of which has been procured online and place on record. As per Section 47A, if Registering Officer has reason to believe that the value of property has not been truly set forth in the instrument and same may be referred to the Collector for determination. As per Section 47 A (2) the Collector has power to direct the concerned person to deposit deficient amount of duty. He submits that 47 A (5), this appeal will come to District Court but the present case is of impounding of the instrument which comes under Section 33 and appeal lies before Divisional of Commissioner under Section 56 of Indian Stamp Act.

Ld. proxy counsel for appellant seeks an

adjournment stating that main counsel is not available. Allowed.

At request, put up for arguments on **19.02.2024**.

(Sanjay Garg-I)

Principal District & Sessions Judge
New Delhi District
Patiala House Courts/ND/05.01.2024(m)