MCA DJ 3/2026
Inderjeet Pruthi Vs
Govt. of NCT of Delhi through The Office of Collector of Stamps
22.01.2026

Fresh appeal is received by way of assignment through e-portal. It be checked and registered.

Present: Sh. Rishabh Gupta and Sh. Prabhu Malik, Ld. Counsels for appellant.

Ld. Counsel for appellant has already filed hard copy of appeal along with undertaking that the file uploaded on District Court Website and the hard copy are same.

Submissions heard. Record perused.

Facts of case of appellant, in brief, are as follows- Appellant herein has purchased residential house bearing no.6/3, ground floor, without roof rights, situated in Ramesh Nagar, New Delhi, ad-mesuring 40 sq. yds., vide sale deed dated 01.05.2025, from Sh. Ashok Bhatia and stamp duty was duly paid in accordance with prevailing circle rate applicable to residential premises. Vide letter dated 06.05.2025 the original sale deed was impounded by the Sub-Registrar, Basai Darapur and subsequently forwarded to the Collector of Stamps for further proceedings. The notice was only served to Sh. Ashok Bhatia (erstwhile owner) and he had provided the same to the appellant. Pursuant to directions issued by the Collector of Stamps the appellant has promptly submitted NOC from the L& DO office and has clarified that the property is purely residential in nature. It was also explained that the electricity connection, which reflects tariff category as ‘non-domestic low tension’, got

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GOPAL SINGH CHAUHAN Digitally signed by GOPAL SINGH CHAUHAN Date: 2026.01.22 17:08:04 +0530 installed by the previous owner and after purchasing the property the appellant has immediately taken steps to get the connection converted to category of 'domestic use'. Updated electricity bills evidencing this aspect were also produced before the Collector of Stamps. However, the Collector of Stamps without considering the same has erroneously held that the appellant was liable to pay stamps duty applicable to a commercial property.

In the backdrop of aforementioned facts the present appeal has been filed for assailing order dated 09.12.2025, passed by the Collector of Stamps, Patel Nagar, whereby it has been declared that the stamp duty is deficient by Rs.1,34,287/- and a penalty of Rs.4,02,861/- (three times) has been imposed.

Regarding maintainability of the appeal before this Court, Ld. Counsel for the appellant has referred to provision u/s.47A (4) of Indian Stamp Act, as applicable to the NCT of Delhi.

Ld. Counsel for the appellant has pressed application u/s.151 CPC for seeking stay on the aforementioned impugned order mainly stating that vide the impugned order *inter alia* it has been directed that the appellant had to pay the amount of deficient stamp duty and penalty within seven days and that in case of failure the amount would be recovered as arrear of land revenue. He has contended that the appellant is strongly apprehending coercive action against him at instance of respondent for recovery of the afore-mentioned amount.

The impugned order has been assailed *inter alia* on the grounds that the respondent has imposed the penalty in a mechanical, arbitrary and in routine manner and that it has failed

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to appreciate the detailed explanation furnished on behalf of the appellant and the documents produced on his behalf.

On perusal of the impugned order it appears that for demand of deficient stamp duty and imposing penalty, sole ground has been made that the attached electricity bill of the subject property mentioned the same as 'commercial'. Although in the impugned order it is mentioned that reply was submitted on behalf of the appellant herein, however, the same does not reflect that the gist of the reply has been considered. It has been pointed out that in the reply submitted on behalf of the appellant it has been specifically clarified that at the relevant time the electricity connection was for 'domestic use'.

The appellant has strong *prima facie* case in his favour and he is likely to suffer irreparable loss in case interim relief is not granted in his favour. Hence, it is hereby directed that no coercive steps shall be taken against the appellant in pursuance of the afore-mentioned impugned order dated 09.12.2025, till NDOH. **Appellant side to serve copy of this order to the respondent side at the earliest, for information/ compliance.**

Issue notice of appeal and application u/s.151 CPC to respondent on filing of PF/ Speed post, returnable for NDOH.

Steps be taken within seven working days.

Put up for consideration on **16.02.2026.**

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DJ-03, WEST/DELHI
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