

O.C. Suit no. 09/2024 (CIS 06/2024)

WB 01110

Order No. 22 dated 16.06.2026

Today is fixed for examination of P.W. 1.

P.W. 1 Irene Khanna is present before the Court.

During evidence, the copy of memorandum of agreement of Sale dated 20.05.2015 tendered to the plaintiff.

Ld. Advocate for the defendant raised objection and prayed for impounding the said agreement since it is drawn on non-judicial stamp paper of Rs. 20/- and thereby not duly stamped as per the provision of the Stamp Act. Ld. Advocate for the plaintiff submitted that the plaintiff is willing to deposit the stamp duty along with the penalty before the appropriate Authority and in this regard, affidavit has already been submitted before the Court expressing her willingness to deposit the stamp duty and penalty as determined by the Collector.

In these circumstances, adhering the decision of the Hon'ble Court in **Chilakuri Gangulappa vs. Revenue Divisional Officer, Madanpalle, 197 in (2001) 4 SCC 197**, let the copy of the agreement entered in between plaintiff Irene Khanna and M/s Mintri Transport Pvt. Ltd. dated 20.05.2015 be forwarded to the Collector for the purpose of adjudicating on the question of deficiency of the stamp duty as provided in Section 40(1)(b) of the Stamp Act. It has already been decided vide Order no. 18 dated 09.12.2025, that the copy agreement dated 22.05.2015 is admissible as secondary evidence. Let the said secondary copy of the agreement be marked as **Exbt. 1 on condition that judgment will not be pronounced until the deficit stamp duty along with penalty as imposed by the Collector is not paid.** This Court in the meantime will proceed with the hearing of the case pending the proceeding before the Collector.

Let a copy of this Order be sent to the Collector along with a copy of the Memorandum of Agreement dated 20.05.2015 and affidavit filed by the plaintiff dated 05.05.2026 for adjudicating the question of deficiency of Stamp duty as per Stamp Act and send its result on its completion as per law.

Fix **27.07.2026** for further evidence of P.W. 1.

The Plaintiff is directed to take part in adjudication before the Collector and deposit the stamp duty along with the penalty as per the Order of the Collector and file its compliance on its completion.

D/c by me,

-S/d-

CJSD, Kalimpong

-S/d-

CJSD, Kalimpong