



\$~83

\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ W.P.(C) 5944/2025

MRS NIDHI RASTOGI MEHTA & ORS. ....Petitioners

Through: Mr. Vinit Trehan, Mr. Yash  
Srivastava, Ms. Bhumi Agarwal,  
Advs.

versus

SUB DIVISIONAL MAGISTRATE HAUZ KHAS & ANR.

.....Respondents

Through:

**CORAM:**

**HON'BLE MR. JUSTICE SACHIN DATTA**

**ORDER**

% **05.05.2025**

**CM APPL.27092/2025 (Exemption)**

1. Allowed, subject to all just exceptions.
2. Application stands disposed of.

**W.P.(C) 5944/2025 and CM APPL.27091/2025 (Stay)**

3. The present petition has been filed by the petitioners assailing the order dated 06.11.2024 whereby the respondent no. 1/Sub Divisional Magistrate, Hauz Khas has misclassified the instrument executed by the petitioner as a gift deed rather than a relinquishment deed.
4. Consequently, the respondent no.1 has determined that the petitioner has paid the deficient stamp duty to the extent of Rs. 2,85,388/- and also imposed a penalty of Rs. 1,00,000/- upon the petitioner.
5. It is submitted by learned counsel for the petitioner that the same is in contravention of settled law as laid down by this Court in *Tripta Kaushik & Ors. V. Sub Registrar VI-A, Delhi and Ors. in W.P.(C) 9139/2019 and W.P.(C) 3560/2018*.



6. It is the case of the learned counsel for the petitioner that the aforesaid judgment has been completely misapplied in the impugned order and the relevant transaction has been wrongly construed to be in nature of the gift deed rather than a relinquishment deed.

7. It is pointed out that pursuant to the impugned order, a notice/communication dated 25.04.2025 has been issued by the concerned Sub Divisional Magistrate, Hauz Khas, calling upon the petitioner to deposit a sum of Rs. 3,85,388/- failing which, the concerned authorities shall take action against the petitioner under Section 48 of the Indian Stamp Act, 1899.

8. Issue notice.

9. Let reply, if any, be filed within a period of four weeks from today. Rejoinder thereto, if any, be filed within a period of two weeks thereafter.

10. Given the aforesaid circumstances as pointed out by learned counsel for the petitioner, the respondents are restrained from taking any coercive steps against the petitioner pursuant to the notice dated 25.04.2025 till the next date of hearing.

11. List on 08.09.2025.

**SACHIN DATTA, J**

**MAY 5, 2025/uk**