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

CNR No. DLHC011039462025

+ **W.P.(C) 19312/2025**

DABUR INDIA LIMITED

.....Petitioner

versus

**GOVT. OF N.C.T. OF DELHI THROUGH THE OFFICE OF
COLLECTOR OF STAMPS AND ANR**

.....Respondents

WITH

- + **W.P.(C) 539/2026,**
- + **W.P.(C) 5439/2026**
- + **W.P.(C) 3371/2026**
- + **W.P.(C) 3865/2026**
- + **W.P.(C) 4089/2026**
- + **W.P.(C) 4241/2026**
- + **W.P.(C) 10276/2026**
- + **W.P.(C) 4569/2026**
- + **W.P.(C) 5016/2026**
- + **W.P.(C) 5226/2026**
- + **W.P.(C) 5517/2026**
- + **W.P.(C) 5573/2026**
- + **W.P.(C) 5578/2026**
- + **W.P.(C) 5658/2026**
- + **W.P.(C) 5751/2026**
- + **W.P.(C) 5755/2026**
- + **W.P.(C) 5978/2026**
- + **W.P.(C) 6116/2026**
- + **W.P.(C) 6317/2026**
- + **W.P.(C) 6573/2026**
- + **W.P.(C) 6574/2026**
- + **W.P.(C) 6670/2026**
- + **W.P.(C) 6812/2026**
- + **W.P.(C) 6813/2026**
- + **W.P.(C) 7546/2026**
- + **W.P.(C) 7595/2026**
- + **W.P.(C) 7596/2026**



- + W.P.(C) 7597/2026
- + W.P.(C) 7598/2026
- + W.P.(C) 8856/2026
- + W.P.(C) 8941/2026
- + W.P.(C) 9287/2026
- + W.P.(C) 9321/2026
- + W.P.(C) 9341/2026
- + W.P.(C) 5004/2026
- + W.P.(C) 6180/2026
- + W.P.(C) 6490/2026
- + W.P.(C) 6538/2026
- + W.P.(C) 6625/2026
- + W.P.(C) 6627/2026
- + W.P.(C) 6628/2026
- + W.P.(C) 6629/2026
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- + W.P.(C) 6626/2026
- + W.P.(C) 6645/2026
- + W.P.(C) 6669/2026
- + W.P.(C) 6738/2026
- + W.P.(C) 6787/2026
- + W.P.(C) 7190/2026
- + W.P.(C) 7777/2026
- + W.P.(C) 7825/2026
- + W.P.(C) 7989/2026
- + W.P.(C) 8068/2026
- + W.P.(C) 8187/2026
- + W.P.(C) 8260/2026
- + W.P.(C) 8261/2026
- + W.P.(C) 8744/2026

APPEARANCE OF COUNSELS:-

FOR PETITIONERS:- - Mr. Aayush Mitruka, Mr. Ashish Bhan, Ms. Bhavya Shukla, Mr. Lohitaksh Shively, Advocates in item no. 50, 51, 80, 98
Ms Renuka Iyer, Mr Kashish Narang and Mr Aman Agarwal Advocates in item no. 52
Mr. Apratim Animesh Thakur and Ms. Prachi Hasija, Advocates for R-2 in



item no. 53

Mr. Divij Kumar, Mr. Yogesh Khanduja, Ms. Saumya, Advocates in item no. 64, 77, 91

Mr. L. K. Bhushan and Ms. Raashi Beri, Advocates in item no. 65 & 66

Mr. Lokesh Bhyani, Ms. Aarsheya Sharda & Ms. Kinjal Sharma, Advocate in item no. 78, 79, 83 & 93.

Mr. Varun Pathak, Mr. Akhil Shandilya, and Ms. Bhavnish Chabbda, Advocates in item no. 81

Mr. Nikhil Kumar Verma and Mr. Raghav Agarwal, Advocates in item no. 51.

Ms Hiral Gupta, Mr Kaushik Moitra, Ms Subhalaxmi Sen, Advocates in item no. 51

Mr. Zubin Dash, Mr. IVO D'Costa & Mr. Deb Ganapathy, Advocate in item no. 61

Ms Renuka Iyer, Mr Kashish Narang and Mr Aman Agarwal Advocates in item no. 70, 82 & 96

Mr. Uttam Datt Senior Advocate, Mr. Krishnayan Sen, Mr. Siddhartha Bhavnani, Ms. Shivi Sethi, Ms. Sonakshi Shingh, Ms. Samriddhi Sanga, Advocate in item no. 76

Mr. Raashi Beri, Advocate in item no. 65 & 66.

Mr. Susshil Daga, Mr. Ashish Sharma, Mr. Gazal Ghai & Mr. Subodh Asthana, Advocates in item no. 90

Ms. Priya Goyal, Advocate, in item no. 99

Mr. Nikhil Kumar Verma, Ms. Kamna Singh, and Mr. Raghav Agarwal, Advocates in item no. 94 & 95.

Dr. Ishaan S. Sharma, Mr. Shubham Shukla, MS. Shambhavi Sharma, Mr. Ayush & Mr. Mukund Ranjan, Advocates in item nos. 97, 100 & 101

FOR RESPONDENTS:- Mr. Dhananjaya Mishra, Mr. Navneet Dogra, Mr. Amrithesh Mohanty, Mr. Bhargav Verma, Advocates in item no. 45 to 102.

Ms. Uma Prasuna Bachu, SPC, in item no. 51

Mr. Priyanshu Chhabra, SPC and Mr. Kushagra Sachdeva, Government pleader for R-2 in item no. 51

Mr. Shashi Pratap Singh and Ms. Laqshyaa Saluja, Advocates for R-1 in item no. 51

Mr. Reshesh Mani Tripathi, SPC, Mr. Nring Chamwibo Zeliang, GP in item no. 51



Mr. Abhishek Seth, SPC, Mr. Nring Chamwibo Zeliang, GP, in item no. 52
Mr. Premtosh K. Mishra, CGSC with Mr. Anubhav Upadhyay, Advocate for R-3 in item no. 53
Mr. Harsh Choudhary, CGSC with Mr. Abhijit Chakravarty, Adv. in item no. 54
Ms. Tine Abraham, Mr. Shourya Bari, Ms. Meghana Kudligi, Advocates in item no. 53 - R4, R5, item no. 67 - R3, R4, item no. 70 - R3, R 4, item no. 82 - R3, R4, item no. 86 - R5, item 96 - R3, R4, item no. 100 - R4, R 3
Ms Avni Singh Panel counsel GNCTD alongwith Mr Vaibhav Sharma, Ms Harshita Raj, Ms Sanskriti Nautiyal, Advocates in item no. 46, 48
Mr. Sarthak Rana (G.P.), in item no. 61
Mr Madhav Krishna Dubey, CGSC with Mr. Sarthak Rana, GP in item no. 61
Ms. S. S. Surana (CGSC) Mr. Mrityunjay Mahendra (GP) Mr. Waseem Ahmad, Mr. Faisal Ishtiaque and Ms. Humàira Khan, in item no. 62
Mr. Abhishek Seth, SPC, Adv. in Item no. 71 and 72
Mr. Abhishek Seth, SPC, Mr. Nring Chamwibo Zeliang, GP in item no. 71
Mr. Aayush Mitruka, Adv. Mr. Ashish Bhan, Adv. Ms. Bhavya Shukla,
Mr. Lohitaksh Shively, Adv. in Item no. 76
Mr. Madhav Krishna Dubey, SPC for R-2.
Mr. Ayush Saxena, GP for Respondent No.2 (UOI). In item no. 83
Mr. Saurabh Kansal, SPC for R-2 UOI
Mr. Shivam Goel, Ms. Ramya S Goel, Ms. Sanya Sharma, and Ms. Ishika Kanyal, Advocates for Respondent No.2/UoI in item no. 59
Mr. Devvrat Yadav (SPC), Mr. Kartik Sharma (GP), in item no. 62, 64, 81, 92
Mr. Shankar Kumar Jha, SPC, UOI, in item no. 77, 80 & 83
Dr Geetanjali Sharma, CGSC in item no. 68
Mr Brijesh Kumar Tamber CGSC with Mr Vinay Singh Bist, Mr Yashu Rustagi, Advocates for Respondent No.2/Union of India
Mr. Piyush Beriwal, Mr. Dumni Soren, Ms. Ruchita Shrivastava, Mr. Sparsh Jain, Advocates in item no. 84
Mr. Raktim Gogoi, CGSC, Mr. Kaushlendra D Pandey, & Mr. Akshita Nigam, Advocates in item no. 87
Mr. Vikrant Nilesh Goyal, Mr. Inderpreet Singh, Mr. Kunal Dixit, Advocates for Respondent Union of in Item no. 82
Mr Ishkaran Singh Bhandari, CGSC & Mr Piyush Yadav Advocates in item no. 96
Mr. Ayush Gaur, SPC with Ms. Ridhi, Ms. Shivranjani and Mr. Varun



Parashar, Advs. for R-2.

Ms. Nidhi Raman, CGSC with Mr. Akash Mishra, Advocates for R-99

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE VIKAS MAHAJAN

ORDER

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06.08.2026

1. This hearing has been done through hybrid mode.

**CM APPL. 20028/2026 (exemption) in W.P.(C) 4089/2026
CM APPL. 47580/2026 (exemption) in W.P.(C) 10276/2026
CM APPL. 22261/2026 (exemption) in W.P.(C) 4569/2026
CM APPL. 25537/2026 (exemption) in W.P.(C) 5226/2026
CM APPL. 27059/2026 (exemption) in W.P.(C) 5517/2026
CM APPL. 27262/2026 (exemption) in W.P.(C) 5578/2026
CM APPL. 27851/2026 (exemption) in W.P.(C) 5658/2026
CM APPL. 28322/2026 (exemption) in W.P.(C) 5751/2026
CM APPL. 28331/2026 (exemption) in W.P.(C) 5755/2026
CM APPL. 30057/2026 (exemption) in W.P.(C) 6116/2026
CM APPL. 30978/2026 (exemption) in W.P.(C) 6317/2026
CM APPL. 32386/2026 (exemption) & CM APPL. 32387/2026
(exemption) in W.P.(C) 6573/2026
CM APPL. 32389/2026 (exemption) & CM APPL. 32390/2026
(exemption) in W.P.(C) 6574/2026
CM APPL. 32834/2026 (exemption) & CM APPL. 32835/2026
(exemption) in W.P.(C) 6670/2026
CM APPL. 33517/2026 (exemption) in W.P.(C) 6812/2026
CM APPL. 33535/2026 (exemption) in W.P.(C) 6813/2026
CM APPL. 36513/2026 (exemption) & CM APPL. 36514/2026
(exemption) in W.P.(C) 7546/2026
CM APPL. 36734/2026 (exemption) in W.P.(C) 7595/2026
CM APPL. 36736/2026 (exemption) in W.P.(C) 7596/2026
CM APPL. 36738/2026 (exemption) in W.P.(C) 7597/2026
CM APPL. 36740/2026 (exemption) in W.P.(C) 7598/2026
CM APPL. 41945/2026 (exemption) in W.P.(C) 8941/2026
CM APPL. 43449/2026 (exemption) & CM APPL. 43450/2026**



(exemption) in W.P.(C) 9287/2026
CM APPL. 43551/2026 (exemption) in W.P.(C) 9321/2026
CM APPL. 43706/2026 (exemption) in W.P.(C) 9341/2026
CM APPL. 24512/2026 (exemption) in W.P.(C) 5004/2026
CM APPL. 31997/2026 & CM APPL. 31998/2026 (exemption) in
W.P.(C) 6490/2026
CM APPL. 32294/2026 (exemption) in W.P.(C) 6538/2026
CM APPL. 32609/2026 (exemption) in W.P.(C) 6630/2026
CM APPL. 32601/2026 (exemption) in W.P.(C) 6626/2026
CM APPL. 32831/2026 & CM APPL. 32832/2026 (exemption) in
W.P.(C) 6669/2026
CM APPL. 33304/2026 (exemption) in W.P.(C) 6787/2026
CM APPL. 35242/2026 (exemption) in W.P.(C) 7190/2026
CM APPL. 37737/2026 (exemption) in W.P.(C) 7777/2026
CM APPL. 37955/2026 (exemption) in W.P.(C) 7825/2026
CM APPL. 38904/2026 & CM APPL. 38905/2026 (exemptions) in
W.P.(C) 8187/2026
CM APPL. 39038/2026 (exemption) in W.P.(C) 8260/2026
CM APPL. 39040/2026 (exemption) in W.P.(C) 8261/2026

2. Allowed, subject to all just exceptions. Applications are disposed of.

W.P.(C) 19312/2025 & CM APPL. 80631/2025
W.P.(C) 539/2026 & CM APPL. 2709/2026
W.P.(C) 5439/2026 & CM APPL. 26607/2026
W.P.(C) 3371/2026 & CM APPL. 16199/2026
W.P.(C) 3865/2026 & CM APPL. 19001/2026
W.P.(C) 4089/2026 & CM APPL. 20026/2026
W.P.(C) 4241/2026 & CM APPL. 20629/2026
W.P.(C) 10276/2026 & CM APPL. 47581/2026
W.P.(C) 4569/2026
W.P.(C) 5016/2026 & CM APPL. 24555/2026
W.P.(C) 5226/2026 & CM APPL. 25535/2026
W.P.(C) 5517/2026 & CM APPL. 27057/2026
W.P.(C) 5573/2026 & CM APPL. 27143/2026
W.P.(C) 5578/2026 & CM APPL. 27260/2026
W.P.(C) 5658/2026 & CM APPL. 27849/2026
W.P.(C) 5751/2026 & CM APPL. 28323/2026
W.P.(C) 5755/2026 & CM APPL. 28332/2026



W.P.(C) 5978/2026 & CM APPL. 29332/2026
W.P.(C) 6116/2026 & CM APPL. 30055/2026
W.P.(C) 6317/2026 & CM APPL. 30976/2026
W.P.(C) 6573/2026 & CM APPL. 32385/2026
W.P.(C) 6574/2026 & CM APPL. 32388/2026
W.P.(C) 6670/2026 & CM APPL. 32833/2026
W.P.(C) 6812/2026 & CM APPL. 33516/2026
W.P.(C) 6813/2026 & CM APPL. 33534/2026
W.P.(C) 7546/2026 & CM APPL. 36515/2026
W.P.(C) 7595/2026 & CM APPL. 36733/2026
W.P.(C) 7596/2026 & CM APPL. 36735/2026
W.P.(C) 7597/2026 & CM APPL. 36737/2026
W.P.(C) 7598/2026 & CM APPL. 36739/2026
W.P.(C) 8856/2026 & CM APPL. 41493/2026
W.P.(C) 8941/2026 & CM APPL. 41944/2026
W.P.(C) 9287/2026 & CM APPL. 43448/2026
W.P.(C) 9321/2026 & CM APPL. 43550/2026
W.P.(C) 9341/2026 & CM APPL. 43705/2026
W.P.(C) 5004/2026 & CM APPL. 24510/2026
W.P.(C) 6180/2026 & CM APPL. 30377/2026
W.P.(C) 6490/2026 & CM APPL. 31999/2026
W.P.(C) 6538/2026 & CM APPL. 32293/2026
W.P.(C) 6625/2026 & CM APPL. 32598/2026
W.P.(C) 6627/2026 & CM APPL. 32603/2026
W.P.(C) 6628/2026 & CM APPL. 32604/2026
W.P.(C) 6629/2026 & CM APPL. 32606/2026
W.P.(C) 6630/2026, CM APPL. 32608/2026 & CM APPL. 35117/2026
W.P.(C) 6626/2026 & CM APPL. 32600/2026
W.P.(C) 6645/2026 & CM APPL. 32735/2026
W.P.(C) 6669/2026, CM APPL. 32830/2026 & CM APPL. 36882/2026
W.P.(C) 6738/2026 & CM APPL. 33130/2026
W.P.(C) 6787/2026 & CM APPL. 33303/2026
W.P.(C) 7190/2026 & CM APPL. 35241/2026
W.P.(C) 7777/2026 & CM APPL. 37736/2026
W.P.(C) 7825/2026 & CM APPL. 37957/2026
W.P.(C) 7989/2026 & CM APPL. 38300/2026
W.P.(C) 8068/2026 & CM APPL. 38597/2026
W.P.(C) 8187/2026 & CM APPL. 38903/2026



W.P.(C) 8260/2026 & CM APPL. 39037/2026
W.P.(C) 8261/2026 & CM APPL. 39039/2026
W.P.(C) 8744/2026 & CM APPL. 41087/2026

3. These matters are received on Transfer, upon marking by the Hon'ble Chief Justice. At the outset, all the parties submit that they have no objection to the present Bench hearing this matter, as these are a batch of matters raising a legal issue relating to payment of stamp duty.

4. In this batch, challenge has been raised, inter alia, to the **Circular** bearing No. **(F10(166)/COS(HQ)/Stamp.Br/2025/93)** dated 29th July, 2025 issued by the Collector of Stamps, GNCTD, Delhi. (*hereinafter, 'the impugned circular'*).

5. *Vide* the impugned circular, stamp duty of 0.1% on issuance and allotment of shares in de-materialized form *i.e.*, demat form, through the depository mechanism, is sought to be imposed.

6. The stand of the Petitioners is that the stamp duty payable is 0.005%, and that the stamp duty at the rate of 0.1%, which was initially fixed in 2001 and, thereafter, clarified by the impugned circular, stood superseded by the Finance Act, 2019, whereby Parliament introduced a uniform stamp duty of 0.005% across the country.

7. The issue which has been raised pertains to legislative competence, as also the question as to whether the GNCTD can separately insist upon a state amendment and a rate that is different only for the NCT of Delhi, when the depositories collect stamp duty in respect of transactions from across the country.

8. In this batch, the GNCTD has filed a common counter affidavit in **W.P.(C) 4089/2026**. The same has been returned under objections.



9. Let the common counter affidavit in **W.P.(C) 4089/2026** be brought on record. Delay in filing the same is condoned. Let a copy of the common counter-affidavit be placed in these matters.
10. Since the issue involved in the present batch would also require the stand of Union of India, Mr. Piyush Beriwal, Id. Standing Counsel shall file a common counter affidavit on behalf of the Ministry of Finance, Government of India, placing its stand on record.
11. On behalf of NSDL and CDSL, Ms. Tina Abraham shall file a common counter affidavit, on behalf of both the depositories.
12. Let the counter affidavits on behalf of the Ministry of Finance, Government of India, as also the NSDL and CDSL be filed within four weeks. A common Rejoinder, be filed within four weeks, thereafter, by the Petitioners in **W.P.(C) 4089/2026**.
13. **W.P.(C) 4089/2026** is treated as the lead matter.
14. The common counter affidavit filed by the **W.P.(C) 4089/2026**, by the GNCTD shall be supplied to all the Id. Counsels through the Counsel in **W.P.(C) 4089/2026**.
15. Id. Counsels are permitted to obtain the electronic record from the Registry of this Court, upon request, in **W.P.(C) 7825/2026**.
16. The exemption applications for filing dim and illegible copies of the documents as also the applications for filing lengthy list of documents and synopsis are allowed in these batch matters. All such applications are disposed of.
17. List these matters for hearing on 29th October, 2026 at 2:30 pm.
18. Interim orders, if any, passed in all these matters, shall continue.



CM APPL. 51325/2026 (codonation of delay of 21 days in filing) in W.P.(C) 6630/2026

19. This is an application seeking condonation of delay of 21 days in making the payment, in terms of order dated 21st May, 2026.

20. For the reasons stated in the application, the delay of 21 days is condoned.

21. The application is allowed and disposed of.

CM APPL. 34942/2026 (for modification of order dated 27.04.2026) in W.P.(C) 19312/2025

22. The present application is infructuous. The application is disposed of.

CM APPL. 34987/2026 (for modification of order dated 27.04.2026) in W.P.(C) 539/2026

23. The present application is infructuous. The application is disposed of.

CM APPL. 29285/2026 (for amendment of writ petition) in W.P.(C) 3865/2026

24. This is an application seeking amendment of the present petition and for allowing the Petitioner to challenge the impugned circular.

25. Considering that the validity of the impugned circular is already being considered in the batch of matters, the amendment is allowed, leaving open all the objections of the GNCTD.

26. The amended writ petition is taken on record. The application is disposed of.



CM APPL. 51781/2026 (delay of 90 days in filing counter affidavit) in W.P.(C) 4089/2026

27. This is an application seeking condonation of delay of 90 days in filing the counter affidavit.

28. For the reasons stated in the application, the delay in filing the counter affidavit is condoned. The counter affidavit is taken on record.

29. The application is allowed and disposed of.

CM APPL. 35214/2026 (for marking appearance in order dated 15.05.2026) in W.P.(C) 6669/2026

30. The present application has been filed for marking appearance in order dated 15th May, 2026.

31. For the reasons mentioned in the application, the same is allowed.

32. The appearance of Mr. Vikas Kumar Sharma, Sr. Panel Counsel-UOI for Respondent No.2/Ministry of Finance-Union of India in order dated 15th May, 2026 is marked.

PRATHIBA M. SINGH, J.

VIKAS MAHAJAN, J.

AUGUST 6, 2026

nsa/sm