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

+ **W.P.(C) 6613/2014 & CM Appls.15731/2014, 59376/2023**

GINNI ENERGY PRIVATE LIMITEDPetitioner

Through: Mr. Sachit Jolly, Sr. Adv. with Mr.
Kaustubh Prakash and Ms. Prachi
Bhatia, Advs.

versus

COLLECTOR OF STAMPS, DELHI & ANRRespondents

Through: Mr. Vikram Jetly, CGSC with Ms.
Shreya Jetly, Adv. for R-2.
Mr. Yash Srivastava and Ms. Naimishi
Verma, Advs. for Applicant in CM
Appl.59376/2023.

(57)

+ **W.P.(C) 7053/2014**

ACTION CONSTRUCTION EQUIPMENT LIMITED.....Petitioner

Through: Mr. Pankaj Jain and Mr. Sarthak
Dugar, Advs.

versus

COLLECTOR OF STAMPS/SUBDIVISIONAL MAGISTRATE-II

.....Respondent

Through: Mr. Tushar Sannu, ASC with Mr.
Shivam and Ms. Rajbala, Advs. for
GNCTD.

(58)

+ **W.P.(C) 7412/2015 & CM Appls.13666/2015, 25591/2016**

M/S DABUR INDIA LTD.Petitioner

Through: Mr. Divij Kumar and Mr. Arnav
Sanyal, Advs.

versus

GOVT. OF NCT OF DELHI

.....Respondent

Through: None.

(59)

+ **W.P.(C) 7634/2015 & CM Appls.14877/2015, 27064/2016**

NETWORK 18 MEDIA & INVESTMENTS LTD. & ANR

.....Petitioners

Through: Mr. Anant Garg, Adv.

versus

COLLECTOR OF STAMPS, DELHI

.....Respondent



Through: None.

(62)

+

W.P.(C) 6833/2014 & CM Appls.16142/2014, 32131/2019

WCS INDIA PRIVATE LIMITEDPetitioner

Through: Dr. U.K. Chaudhary, Sr. Adv. with Ms. Manisha Chaudhary, Mr. Mansumyer Singh and Mr. Gurpreet Singh, Advs.

versus

CHIEF CONTROLLING REVENUE AUTHORITY & ANR.

.....Respondents

Through: Mr. Tushar Sannu, ASC with Mr. Shivam and Ms. Rajbala, Advs. for GNCTD.

(63)

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W.P.(C) 3788/2015

M/S FLEUR HOTELS PVT. LTD.Petitioner

Through: Mr. Akhil Pal Chhabber, Ms. Ritu Chhabra, Ms. Khyati Jain, Ms. Udisha Sahay, Advs.

versus

COLLECTOR OF STAMP, GOVERNMENT OF NCT OF DELHI

.....Respondent

Through: None.

(64)

+

W.P.(C) 7509/2015 & CM Appls. 14330/2015, 41801/2024

PDS MULTINATIONAL FASHIONS LIMITEDPetitioner

Through: Ms. Vidhi Goel, Adv.

versus

COLLECTOR OF STAMPSRespondent

Through: Mr. Sumit K. Batra, Standing Counsel

(65)

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W.P.(C) 8143/2015 & CM Appl.16943/2015

INDIA LEASE DEVELOPMENT LTD.Petitioner

Through: Ms. Leena Tuteja and Ms. Ishita Kadyan, Advs.

versus

GOVT. OF NCT OF DELHI AND ANR.

.....Respondents

Through: None.

(66)



- + **W.P.(C) 8270/2015**
ORIFLAME INDIA PVT. LTD.Petitioner
Through: Mr. Mahesh B. Chhibber, Adv.
versus
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
.....Respondent
Through: None.
- (67)
+ **W.P.(C) 8828/2015 & CM Appl.19721/2015**
M/S TIMES INTERNET LIMITEDPetitioner
Through: None.
versus
GOVT. OF NCT OF DELHIRespondent
Through: None.
- (68)
+ **W.P.(C) 1908/2024**
CONVERGYS INDIA SERVICES PRIVATE LIMITEDPetitioner
Through: Ms. Shweta Bharti and Adv Ms.
Pranshu Singh, Adv.
versus
GOVERNMENT OF NCT OF DELHIRespondent
Through: None.

CORAM:
HON'BLE MS. JUSTICE TARA VITASTA GANJU

ORDER
12.02.2025

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1. Learned Senior Counsel for the Petitioners submits that the issue that obtains in the present Petitions has been settled by a recent judgment dated 06.11.2024 passed by a Coordinate Bench of this Court in W.P.(C) 5638/2014 captioned ***Ambuja Cement Ltd. v. Collector of Stamps, Delhi.***
2. In addition, it is contended by the learned Senior Counsel for the Petitioners that two other judgments passed by the Coordinate Benches of this Court have passed similar orders. Reliance is placed on the judgments in the case of ***Delhi Towers v. GNCT of Delhi***; (2010) 159 Comp. Cases 129 (Delhi)



and *Sandy Estate Ltd. v. Land Based India Ltd.*; 1997 VI AD (Delhi) 981 that the stamp duty is not applicable on transfers in relation to merger and amalgamation of two companies which are subsidiaries of a common parent/holding company.

3. Learned Counsel for the Respondents request for some time to take instructions.

4. The parties shall file their respective written synopsis (if not already filed), not exceeding three pages each, at least one week before the next date of hearing, along with the compilation of judgments, if any, they wish to rely upon.

4.1 All judgments sought to be relied upon shall be filed with an index which also sets out the relevant paragraph numbers and the proposition of law that it sets forth.

4.2 The parties are also at liberty to file one pager note on their respective facts in addition to their written synopsis.

5. Given that it is the contention of the Petitioners that the issues in the present matters stand covered in terms of the judgments passed by Coordinate Benches of this Court, the Respondents shall take instructions in the matters.

6. At the request of parties, W.P.(C) 6833/2014 shall be treated as lead matter.

7. List on 06.03.2025 in the category of Directions at the end of Supplementary list.

TARA VITASTA GANJU, J

FEBRUARY 12, 2025/r

[Click here to check corrigendum, if any](#)