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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. Kaustubh Prakash and Ms. Prachi Bhatia, Adv.

versus

COLLECTOR OF STAMPS, DELHI & ANRRespondents

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

(63)

+ **W.P.(C) 6833/2014**

WCS INDIA PRIVATE LIMITEDPetitioner

Through: Mr. Mansumyer Singh and Mr. Misbahul Haque, Adv.

versus

CHIEF CONTROLLING REVENUE AUTHORITY & ANR.

.....Respondents

Through: Mr. Tushar Sannu and Mr. Utkarsh Singh, Adv. for GNCTD.

(64)

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

ACTION CONSTRUCTION EQUIPMENT LIMITED.....Petitioner

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

versus

COLLECTOR OF STAMPS/SUBDIVISIONAL MAGISTRATE-II

.....Respondent

Through: Mr. Lalltaksh Joshi, Adv. for GNCTD.

(65)

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

PDS MULTINATIONAL FASHIONS LIMITEDPetitioner

Through: Ms. Vidhi Goel, Ms. Bhavi Midha



and Mr. Krishna Dev Yadav, Adv.

versus

COLLECTOR OF STAMPS

.....Respondent

Through: Mr. Sumit K. Batra, Adv. for
GNCTD.

(66)

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W.P.(C) 3788/2015

M/S FLEUR HOTELS PVT. LTD.

.....Petitioner

Through: Mr. Akhil Pal Chhabra, Ms. Ritu
Chhabra and Ms. Udishya Sahay,
Adv.

versus

COLLECTOR OF STAMP, GOVERNMENT OF NCT OF DELHI

.....Respondent

Through: Mr. Abhinav Sharma, Ms. Ausi
Malik, Ms. Aarkriti Jain, Adv.

(67)

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

INDIA LEASE DEVELOPMENT LTD.

.....Petitioner

Through: Ms. Leena Tuteja, Adv.

versus

GOVT. OF NCT OF DELHI AND ANR.

.....Respondents

Through: None.

(68)

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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.

(69)

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W.P.(C) 8828/2015 & CM Appl.19721/2015

M/S TIMES INTERNET LIMITED

.....Petitioner

Through: Mr. Manish Kumar Srivastava, Adv.

versus

GOVT. OF NCT OF DELHI

.....Respondent

Through: None.



(70)

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W.P.(C) 1908/2024

CONVERGYS INDIA SERVICES PRIVATE LIMITED

.....Petitioner

Through: Mr. Pranshu Singh, Adv.

versus

GOVERNMENT OF NCT OF DELHI

.....Respondent

Through: Mr. Abhinav Sharma, Ms. Ausi Malik, Ms. Aarkriti Jain, Advs.

(71)

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

M/S DABUR INDIA LTD.

.....Petitioner

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

versus

GOVT. OF NCT OF DELHI

.....Respondent

Through: Mr. Lalltaksh Joshi, Adv. for GNCTD.

(72)

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

NETWORK 18 MEDIA & INVESTMENTS LTD. & ANR

.....Petitioners

Through: Mr. Jayant Mehta Sr. Adv with Anant Garg and Abhijeet Kumar, Advs.

versus

COLLECTOR OF STAMPS, DELHI

.....Respondent

Through: Mr. Lalltaksh Joshi, Adv. for GNCTD.

CORAM:

HON'BLE MS. JUSTICE TARA VITASTA GANJU

ORDER

06.03.2025

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1. This Court by order dated 12.02.2025 had recorded the following:

“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) 638/2014 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 his 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.)”

2. On 12.02.2025, the Respondents requested for some time to take instructions.

3. Learned Counsel for the Respondents in W.P.(C) 6833/2014 has returned with instructions and informs the Court that an LPA has been filed seeking to challenge this order.

4. Learned Counsel for the Petitioner in W.P.(C) 8270/2015 has been briefly heard.

4.1 Amongst the issues that have arisen in these batch of matters is:

- (i) applicability of 1937 notification; and
- (ii) whether the notification apply to companies which have not been registered under the Indian Companies Act, 1913.

5. Learned Counsel for the Petitioners has taken the Court through the judgment of two Coordinate Benches of this Court in **Ambuja Cement Ltd.** case as well as **Delhi Towers** case. The judgment in the **Delhi Towers case** in detail discusses the applicability of 1937 notification as well makes a reference to the applicability of this judgment even to companies not registered under the Indian Companies Act, 1913, given the fact that the Petitioners/Companies are registered under the Companies Act, 1956.

5.1 Both these aspects have been dealt with in detail in the judgment of



Delhi Towers case.

6. The Respondents once again requests for an adjournment.
7. Mr. Kaustubh Prakash, learned Counsel for the Petitioner in W.P.(C) 6613/2014 shall prepare a tabular chart setting out the factual matrix in the present Petitions. A copy of the same shall be supplied to the learned Counsel for the Respondents.
8. List on 27.03.2025.
9. It is made clear that no further adjournment will be granted to the Respondents.
10. In the meantime, the parties shall comply with the order dated 12.02.2025, if not already complied with.
11. Interim orders to continue till the next date of hearing.

TARA VITASTA GANJU, J

MARCH 6, 2025/r