

RAJASTHAN HIGH COURT

सत्यमेव जयते

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Review Petition (Writ) No. 146/2025
CNR: RJHC020556182025 | URN: WRW / 230U / 2025

In

D.B. Civil Writ Petition No.18087/2023

Aksh Optifibre Limited, A Company Incorporated And Registered In India Under The Provisions Of Companies Act, 1956 And Having Its Registered Office At F-1075-80, Phase-III, RIICO Industrial Area, Bhiwadi, District Alwar (Rajasthan)- 301019 Through Its Process Associate Corporate Affairs (Legal) Mr. Sushil Wattal, S/o Mr. V.k. Wattal Aged About 38 A Resident Of Flat No. 1807, Lane No. 2, Ali Village, New Delhi Currently Through Its Process Member Corporate Affairs (Legal) Mr. Vivek Kumar Teotia S/o Mr. Jai Prakash Singh Teotia Aged About 29 Years R/o G-27, Malls Apartment, Mall Road, New Delhi, 110009, Delhi.

-----Review Petitioner Company

Versus

1. State of Rajasthan, Through Its Secretary, Revenue Department, Rajasthan Secretariat, Jaipur
2. Deputy Inspector General Cum Ex-Officio Collector (Stamps), Registration And Stamp (Anti Evasion), Jaipur-Special Circle, Jaipur, Rajasthan
3. Deputy Inspector General, Registration And Ex- Officio Collector, Stamp Department, Circle Alwar-1, Rajasthan
4. Sub Registrar, Bhiwadi, Alwar.

-----Respondents

5. M/s Apaksh Broadband Limited, A Company Incorporated And Registered In India Under The Provisions Of Companies Act, 1956 And Having Its Registered Office At F- 1080, Phase III, RIICO Industrial Area, Phase III, Bhiwadi (Rajasthan) - 301019 (Already Amalgamated Into Aksh Optifibre Limited)

-----Proforma-Respondent

For Petitioner(s) : Mr. Keshav Dadhich with
Mr. Mohit Khandelwal and
Mr. Deepak Garg

For Respondent(s) : Mr. Amit Malani (through V.C.)
Mr. Yash Joshi, AAAG
Mr. Sankalp Vijay

HON'BLE THE ACTING CHIEF JUSTICE MR. SANJEEV PRAKASH SHARMA
HON'BLE MR. JUSTICE PRAMIL KUMAR MATHUR

Order

23/07/2026

1. Matter comes up on Civil Misc. Application No.775/2025 filed under Section 5 of the Limitation Act seeking condonation of delay in filing the Review Petition.
2. For the reasons stated in Civil Misc. Application No.775/2025, the same is allowed. Delay of 93 days in filing the Review Petition is accordingly condoned.
3. Heard learned counsel for the parties on Review Petition.
4. This Court *vide* order dated 24.02.2025 held as under:

"1.This petition was filed challenging the orders dated 08.07.2022 & 04.10.2023 passed by the DIG (Stamps) and the recovery notice dated 11.10.2023.

2.Learned counsel for the petitioner on instructions fairly submits that during pendency of the petition vide notification dated 10.07.2024 the grievance of the petitioner that no stamp duty is payable on the cancelled share has been addressed. However contention is that during pendency of the petition the petitioner has deposited the amount and the refund is to besought for.

3.Considering that the grievance with regard to stamp duty on cancelled share no longer exists, this petition is disposed of with liberty to the petitioner to approach the respondents for refund of the amount.

4.There is no doubt in the eventuality of application being made, the same would be

considered in accordance with law after providing an opportunity of hearing."

5. The original writ-petitioner submitted that when this aspect was placed before the Deputy Inspector General (Anti Evasion) with a request to refund the amount, the Officers objected that the original impugned orders with the writ-petition have not been set aside and as the recovery notice is still existing and the amount has been deposited on the said basis, the stamp duty cannot be refunded. At the same time, the petitioner has also placed before us the letter dated 06.02.2025 issued by the Deputy Inspector General (Anti Evasion) which reads as under:

"Deputy Inspector General Anti evasion)"
Registration and Stamps Rajasthan Special Circle,
Jaipur
Email: digantievason.iers@rajasthan.gov.in
Date: 06/02/2025

No. 258
To,
M/s Aksh Optifibre Limited
F-1080, RIICO Industrial area,
Phase-III, Bhiwadi (Rajasthan)-301019.

Subject: Regarding information of stamp duty in stamp case no. 12/2021.
Reference: Your letter dated 31-01-2025.

kindly refer to the decision of Collector Stamps (AntiEvasion) Jaipur dated 04-10-2023. In pursuance of Budget Notification dated 10-07-2024, and in compliance of the direction of Joint Secretary (Tax) Finance dated 10-09-2024, stamp duty has been recalculated in your case. The letter is enclosed for your information.

As per the notification dated 10-07-2024 now the stamp duty payable in your case is Rs. 13404/-and as per our record the same is deposited and no further duty is payable from your side as par Notification.

(Vivek kumar)
DIG(Antievason)
Registration and Stamps

Rajasthan Special Circle,
Jaipur"

6. From perusal of the above, it is apparent that the Department itself has understood that the stamp duty payable in this case would be Rs.13,404/- only.

7. In view of above, we clarify our order dated 24.02.2025 and direct that the orders passed on 08.07.2022 and 04.10.2023 as well as the recovery notice dated 11.10.2023 would stand canceled in view of the notification dated 10.07.2024 and the amount of stamp duty paid over and above Rs.13,404/- shall be refunded.

8. With the said observations, the present Review Petition stands allowed.

(PRAMIL KUMAR MATHUR),J

(SANJEEV PRAKASH SHARMA),ACTING CJ

1/DIKSHA MISHRA