

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 20578/2025

M/s Pacific Spirits Pvt. Ltd, A Company Incorporated Under The Companies Act, 1956, Having Its Registered Office At C-144, 3Rd Floor, Lajpat Nagar-I, New Delhi, The Then Now, 10 North Drive, Dlf Farms, Chattarpur, New Delhi-110074 Through Its Authorised Signatory Sanjay Jain S/o Late Shri R C Jain.

-----Petitioner

Versus

1. State Of Rajasthan, Through Principal Secretary, Department Of Finance, Secretariat, Bhagwan Das Road, Jaipur.
2. Registration And Stamps Department, Rajasthan, Through Collector (Stamps) Circle, Alwar-I.

-----Respondents

For Petitioner(s)	:	Mr. Kamlakar Sharma, Sr. Advocate assisted by Mr. Priyesh Kasliwal
For Respondent(s)	:	Mr. Vigyan Shah, AAG

HON'BLE THE ACTING CHIEF JUSTICE MR. SANJEEV PRAKASH SHARMA
HON'BLE MR. JUSTICE BALJINDER SINGH SANDHU

Order

17/03/2026

Issue notice.

Learned Additional Advocate General accepts notice on behalf of respondents.

Learned counsel for the petitioner submits that a penalty of Rs.1,40,19,620/- has been imposed by issuing a notice after 12 years relating to a sale-deed executed in 2008. Learned counsel submits that Section 51(2) and (4) of the Rajasthan Stamp Act, 1998 are ultra vires as they do not lay down a time limitation for initiating action.

In the present case, after 12 years, the sale-deed has been declared to be under-valued. The penalty has been calculated for last 12 years and a huge amount has been imposed.

Learned counsel further submits that the property has further undergone transaction and has been transferred by way of sale-deed to United Breweries to whom there is no notice in the year 2014.

In the meanwhile, the recovery of interest and penalty shall remain stayed. However, the enhanced amount as calculated shall be deposited, which would be subject to the decision of the writ petition.

(BALJINDER SINGH SANDHU),J (SANJEEV PRAKASH SHARMA),ACTING CJ

deep-4/-