# HIGH COURT OF JUDICATURE FOR RAJASTHAN
# BENCH AT JAIPUR

D.B. Civil Writ Petition No. 20954/2025

Ms Manipal Health Enterprises Private Limited

----Petitioner

Versus

The State Of Rajasthan

----Respondent

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For Petitioner(s) : Ms. Alankrita Sharma
For Respondent(s) :

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**HON'BLE THE ACTING CHIEF JUSTICE MR. SANJEEV PRAKASH SHARMA**
**HON'BLE MRS. JUSTICE SANGEETA SHARMA**

## Order

**12/01/2026**

Learned counsel for the petitioner submits that in terms of Section 35 of the Rajasthan Stamps Act, 1998, (hereinafter referred to as 'the Act'), Adjudicating Authority could have only assessed the stamp duty payable and there was no occasion for imposing interest and penalty.

Learned counsel for the petitioner is ready to deposit the stamp duty in two weeks, as assessed by the Collector (Stamps).

It would be apposite to quote Section 35 of the Act, which reads as under:

"***Section 35 - Adjudication as to proper stamp***

*(1) When any instrument, whether executed or not and whether previously stamped or not, is brought to the Collector, and the person bringing it applies to have the opinion of that officer as to the duty, if any, with which it is chargeable, [and pays a fee of five hundred rupees,] the Collector shall determine the duty, if any, with which in his judgment, the instrument is chargeable.*

*(2) For this purpose the Collector may require to be furnished with [a true copy or] an abstract of the instrument, and also*

> *with such affidavit or other evidence as he may deem necessary to prove that all the facts and circumstances affecting the chargeability of the instrument with duty, or the amount of the duty with which it is chargeable, are fully and truly set forth therein, and may refuse to proceed upon any such application until such [a true copy or] abstract and evidence have been furnished accordingly:*
>
> *Provided that, -*
>
> > *(a) no evidence furnished in pursuance of this section shall be used against any person in any civil proceeding, except in an inquiry as to the duty with which the instrument to which it relates is chargeable; and*
> >
> > *(b) every person by whom any such evidence is furnished shall, on payment of the full duty with which the instrument to which it relates, is chargeable, be relieved from any penalty which he may have incurred under this Act by reason of the omission to state truly in such instrument any of the facts or circumstances aforesaid.*
>
> *(3) Where the Collector has reason to believe that the market value of the property has not been truly set forth in the instrument brought to him for determining the duty under sub-section (1) he may, after such inquiry as he may deem proper and after giving a reasonable opportunity of being heard to the person bringing the instrument, determine the market value of such property for the purpose of duty."*

Prima facie, we are of the view that Section 35 only allows the Collector (Stamps) to determine the stamp duty and imposition of penalty would be beyond his powers. The jurisdiction assumed by the Collector (Stamps) under Section 37 of the Act was not warranted.

Issue notice to the respondents of the writ petition as well as the stay application returnable within six weeks.

In the meanwhile and till further orders, it is directed that if the petitioner deposits the stamp duty, as assessed, within a period of two weeks, the interest, surcharge and penalty imposed by the Collector (Stamps) shall remain stayed.

**(SANGEETA SHARMA),** **(SANJEEV PRAKASH SHARMA),ACJ**

DEEPTA ARORA /31