



HIGH COURT OF JUDICATURE AT ALLAHABAD

WRIT - C No. - 5006 of 2026

Smip Private Limited

.....Petitioner(s)

Versus

State Of U.P. And 3 Others

.....Respondent(s)

Counsel for Petitioner(s)	:	Parth Goswami, Pranjal Shukla
Counsel for Respondent(s)	:	C.S.C.

Court No. - 37

HON'BLE VIVEK SARAN, J.

1. Heard Sri Pranjal Shukla, learned counsel for the petitioner and learned Standing Counsel for the State respondents.

2. The instant petition has been filed inter-alia with the following relief: -

"To issue a writ order or direction in the nature of certiorari quashing the impugned of the impugned order dated 27.11.2025, passed by the Respondent No. 2 in Stamp Appeal no. 1327 of 2025 (SMIP Private Limited v. State of U.P. & another) under section 56 (1) of Indian Stamp Act, 1899 and the order dated 27.03.2025, passed by Respondent no. 3 in Stamp case no. 46/2024 under section 47-A of the Stamp Act, 1899."

3. Learned counsel for the petitioner submits that the petitioner has purchased the property which was agricultural in nature through registered sale deed wherein the petitioner paid the requisite stamp duty, but thereafter, proceedings under section 47-A of the Indian Stamp Act were initiated and deficiency of stamp duty together with penalty and interest, was imposed treating it to be residential, against which, the petitioner preferred an appeal, which has also been dismissed by the impugned order. Learned counsel for the petitioner further submits that there was no discrepancy neither in the area, nor in the location but the Authority concerned has proceeded to determine both the issues against the petitioner without actually verifying the same.

4. Matter requires consideration.

5. Notice on behalf of respondents has been accepted by learned Standing Counsel.

6. Learned Standing Counsel prays for and is granted four weeks time to file counter affidavit. Rejoinder, if any, may be filed within two weeks, thereafter.

7. List thereafter.

8. Till the next date of listing, no coercive action shall be taken against the petitioner(s) in pursuance of impugned orders, subject to deposit of 50% of the amount of stamp deficiency within a period of three weeks from today. It is made clear that any amount already deposited by the petitioner(s) towards the deficiency of stamp duty shall be adjusted in the said amount.

(Vivek Saran,J.)

February 9, 2026

Jaideep/-