

S U P R E M E C O U R T O F I N D I A  
RECORD OF PROCEEDINGS

Civil Appeal No(s). 8985/2013

M/S REWA TOLLWAY P. LTD.

Appellant(s)

VERSUS

THE STATE OF MADHYA PRADESH & ORS.

Respondent(s)

( [ HEARD BY HON. VIKRAM NATH AND HON. AHSANUDDIN AMANULLAH, JJ. ] )

WITH

C.A. No. 8989/2013 (IV-C)

C.A. No. 8986/2013 (IV-C)

C.A. No. 8990/2013 (IV-C)

C.A. No. 8988/2013 (IV-C)

C.A. No. 8987/2013 (IV-C)

C.A. No. 8991/2013 (IV-C)

C.A. No. 8992/2013 (IV-C)

C.A. No. 8993/2013 (IV-C)

C.A. No. 8995/2013 (IV-C)

C.A. No. 8996/2013 (IV-C)

C.A. No. 8994/2013 (IV-C)

Date : 19-07-2024 These appeals were called for judgment today.

For Appellant(s) Mr. B. K. Satija, AOR

Mr. Sanjay Kapur, AOR  
Mr. Surya Prakash, Adv.  
Mr. Arjun Bhatia, Adv.  
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Mrs. Shubhra Kapur, Adv.  
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Mr. Kunal Verma, AOR

Mr. Prafulla Kumar Behera, Adv.

Mr. S. S. Nehra, AOR

Mr. Neeraj Dutt Gaur, Adv.

Mr. Vikrant Nehra, Adv.

Ms. Sundri, Adv.

Ms. Charu Singhal, Adv.

Mr. Chetan Sharma, Adv.

Mr. Sudhir Agarwal, Adv.

Mr. Deepak Mishra, Adv.

Dr. K S Bhati, Adv.

Mr. N. P. Verma, Adv.

Mr. Deepak Jyoti Ghildiyal, Adv.

Mr. K K Mishra, Adv.

Dr. Shilpa Bagade, Adv.

Mr. Rajendra Verma, Adv.

Mr. Sanjay Singh, Adv.

Mr. R K Gupta, Adv.

Mr. Arun Dagar, Adv.

For Respondent(s) Mr. Saurabh Mishra, A.A.G.  
Ms. Ankita Choudhary, A.A.G.  
Mr. Sunny Choudhary, AOR

Mr. Ashiesh Kumar, AOR

Hon'ble Mr. Justice Vikram Nath has pronounced the reportable judgment in the matters heard by the Bench comprising His Lordship and Hon'ble Mr. Justice Ahsanuddin Amanullah.

The appeals stand partly allowed in terms of the signed reportable judgment.

Paragraph 34 and 35 are reproduced below :-

"34. Once, the stamp duty is payable on the amount spent by the lessee, the demand raised on the whole amount would be unjustified, as such, to the above extent, the demand needs to be set aside with a

further direction to the Revenue Officer/Collector (Stamps) of the district concerned to re-calculate the same as observed above and, accordingly, raise the demand. In case, the appellants have deposited the demand raised on the entire project cost then the amount lying in excess with the State would be refunded to them. However, in case of any deficit in stamp duty having not been deposited, the appellants would deposit the same within two months of the fresh demand being raised by the Revenue Officer/Collector (Stamps) of the district concerned. The Collector (Stamps)/Revenue Officer is further directed to calculate the said amount in each of the cases individually and communicate the same to the appellants within a period of two months from today and where the amount is lying in excess with the State, the same shall be refunded within a period of two months of such determination.

35. The appeals stand partly allowed as above. No costs."

Pending application(s), if any, shall stand disposed of.

(SONIA BHASIN)  
COURT MASTER (SH)

(RANJANA SHAILEY)  
COURT MASTER (NSH)

[Signed Reportable Judgment is placed on the file]