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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ W.P.(C) 4852/2024

GALWALIA ISPAT UDYOG PRIVATE LIMITED ..... Petitioner

Through: Mr. C. S. Gupta, Advocate.

versus

GOVT OF NCT OF DELHI & ORS. ..... Respondents

Through: Ms. Rachita Garg, Mr. Apoorv Rastogi and Mr. Agam Rajput, Advocates.

CORAM:
HON'BLE MR. JUSTICE SUBRAMONIUM PRASAD

O R D E R

% 03.04.2024

CM APPL. 19858/2024 (Exemption)

Allowed, subject to all just exceptions.

W.P.(C) 4852/2024 & CM APPL. 19857/2024

1. The Petitioner has approached this Court challenging the Order dated 28.02.2024 passed by the Controlling Revenue Authority, GNCTD and the Order dated 10.01.2017 passed by the Collector of Stamps imposing a penalty of Rs.12 lakhs on the Petitioner.

2. It is stated by the learned Counsel appearing for the Petitioner that the law as to whether stamp duty is to be paid on the allotment of shares or not was not clear. He states that the Petitioner on its own had approached the Authority under Section 31 of the Indian Stamp Act to enquire about the amount of stamp duty, if any, to be paid. He states that there was no

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intention on the part of the Petitioner to evade the payment of stamp duty and such a heavy penalty only on delay in payment of stamp duty should not be levied.

3. Issue notice.

4. Ms. Rachita Garg, learned Counsel, accepts notice on behalf of the Respondents. Let counter affidavit be filed before the next date of hearing.

5. List on 27.05.2024 along with W.P.(C) 4609/2024.

6. No coercive steps shall be taken against the Petitioner till the next date of hearing.

SUBRAMONIUM PRASAD, J

APRIL 3, 2024
S. Zakir

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