

**(2014) 07 AHC CK 0115**

**Allahabad High Court**

**Case No:** Writ-C No. 35041 of 2014

Sugandhika Infra Developers  
Pvt. Ltd.

APPELLANT

Vs

State of U.P.

RESPONDENT

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**Date of Decision:** July 10, 2014

**Acts Referred:**

- Stamp Act, 1899 - Section 33

**Citation:** (2014) 107 ALR 138 : (2014) 125 RD 28

**Hon'ble Judges:** Surya Prakash Kesarwani, J

**Bench:** Single Bench

**Advocate:** Sukendu Pal Singh, Advocate for the Appellant

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### **Judgement**

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Surya Prakash Kesarwani, J.

Heard Sri Shukhendu Pal Singh, learned Counsel for the petitioner and Sri B.P. Singh Kachhawah, learned Sanding Counsel for the respondent. In this writ petition, the petitioner has challenged the notice dated 18th June, 2014 issued by the Collector, Kanpur Nagar, Kanpur, under section 33/47-A of the Indian Stamp Act, 1989 in Case No. 9 of 2014-15.

2. In my view, the notice is not maintainable. In the case of Dr. Shasank Bhal Chandra Subedar v. Commissioner of Customs, 2001 (132) ELT 268 (SC) Hon"ble Supreme Court has laid down the law that a writ petition against show-cause notice is not maintainable and proper course available to the noticee is to submit reply before the authority concerned. In view of the above discussion, the writ petition is dismissed as not maintainable. Liberty is given to the petitioner to submit reply before the authority concerned.