

Sugandhika Infra Developers Pvt. Ltd. Vs State of U.P.

Court: Allahabad High Court

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

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.