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

+ **W.P.(C) 4274/2026**

Date of Decision: **02.04.2026**

IN THE MATTER OF:

MURLIWALA INFRASTRUCTURE PRIVATE LIMITED

.....Petitioner

Through: **Mr. Ashish Aggarwal, Ms. Gurkamal
Hora Arora, Advocates.**

versus

GOVERNMENT OF NCT OF DELHI & ORS.

.....Respondent

Through: **Mr. Shashi Pratap Singh, Adv, Ms.
Laqshyaa Saluja, Advocates.**

CORAM:

HON'BLE MR. JUSTICE PURUSHAINDR KUMAR KAURAV

J U D G E M E N T

PURUSHAINDR KUMAR KAURAV, J. (ORAL)

CM APPL. 20802/2026 (EXEMPTION)

1. Exemptions allowed, subject to all just exceptions.
2. Application stands disposed of.

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3. The petition is for the following reliefs:

“a. Set aside the Order under Section 47-A of the Indian Stamp Act, 1899 dated 18.02.2026 passed by the Respondent No.2 in the matter titled Collector of Stamps vs Murliwala Infrastructure Pvt. Ltd. annexed herewith as Annexure P-1;



b. issue a writ, order or direction directing the Respondents to register the Sale certificate dated 28.05.2019 at the price disclosed in the said Sale Certificate;'

4. Pursuant to e-auction under the provisions of the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002, the petitioner had purchased a property bearing Khasra No.142/627(2-2), Extended Lal Dora of Village Kanjhawala, New Delhi-110081 against a total consideration of Rs.1,33,30,000/-. The sale certificate was issued in petitioner's favour. The petitioner seeks to challenge the order dated 18.02.2026 (hereinafter '**the impugned order**') passed under Section 47A of the Indian Stamp Act, 1899 (hereinafter '**the Stamp Act**') and further directions to register the Sale Certificate dated 28.05.2019.

5. When the document was presented for registration, the same seems to have been impounded by the Sub-Registrar on the grounds that the sale consideration was below the circle rate. The matter was referred to Collector of Stamps under Section 47A of the Indian Stamp Act for determination of proper stamp duty. *Vide* order dated 18.02.2026, respondent no.2- the Collector of Stamps upheld the circle rate valuation and directed payment of deficit stamp duty along with penalty. The respondent no.2 has also decided to withhold the document.

6. Learned counsel who appears for the respondent points out that as per the amendment in the Indian Stamp Act, such an order can be challenged in an appeal before the concerned District Judge under Section 47A of the Indian Stamp Act. He also submits that additionally, the order is revisable under Section 56 of the Indian Stamp Act before the Chief Controlling Revenue Authority (CCRA).



7. The Court, thus, finds that there are adequate alternative remedies available for the petitioner to challenge the impugned order.

8. The petitioner is correct in contending that there is no absolute bar in entertaining the writ petition. However, under the facts of the present case, it would be appropriate for the petitioner to avail the alternate remedy either by filing an appeal or revision.

9. The petitioner apprehends that if an appeal or revision is filed, the proceedings would be prolonged unnecessarily.

10. In order to redress the aforesaid grievance, the Court finds that the direction can be issued to the concerned Authorities to adjudicate the appeal or revision on merits with due expedition within a period of six months from the date of its presentation.

11. Accordingly, the petition stands disposed of with the following directions:

- (i) Let the petitioner to take remedy in accordance with law within a period of 15 days from today.
- (ii) The appeal/ revision to be preferred by the petitioner, shall be decided within a period of six months from the date of its filing.
- (iii) All rights and contentions of the parties are left open.

(PURUSHAINDRA KUMAR KAURAV)
JUDGE

APRIL 2, 2026
aks/ss.