

\$~2

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

% Judgment delivered on: 14.12.2016

+ **W.P.(C) 11655/2016**

M/S LOREAL

..... Petitioner

versus

COLLECTOR OF STAMPS /  
SDM-KALKAJI & ANR

..... Respondents

**Advocates who appeared in this case:**

For the Petitioner

: Mr S.K.Bansal and Md Sazid Rayeen, Advocates..

For the Respondent

: Ms Aayushi Gupta and Mr Raman Duggal, Advocates for R-1/Collector of Stamps/ SDM Kalkaji.

**CORAM:-**

**HON'BLE MR JUSTICE SANJEEV SACHDEVA**

**JUDGMENT**

**SANJEEV SACHDEVA, J. (ORAL)**

**CM No.45911/2016(exemption)**

Allowed, subject to all just exceptions.

**W.P.(C) 11655/2016 & CM No.45910/2016(stay)**

1. The petitioner seeks quashing of the order of the Collector of Stamps assessing the stamp duty on the alleged deed of assignment dated 09.03.2006.

2. It is contended by learned counsel for the petitioner that the said purported deed of assignment is not a valid document inasmuch as the stamp paper of Rs.10/-, which is affixed on page-1, does not have any endorsement on the rear, i.e., does not have the name, particulars of the party purchasing the stamp paper and even the purpose for which the stamp paper has been purchased.

3. It is further contended that the deed does not bear the signatures of the parties on the first page and it appears that the purported signatures are scanned and computer-printed and not the original signatures. He further submits that the deed of assignment is forged and fabricated.

4. The purported deed of assignment is sought to be relied upon by respondent No.2 against the petitioner in a suit filed by respondent No.2 in which the petitioner has been arrayed as a defendant.

5. The present petition relates to the assessment of the stamp duty payable on the purported deed of assignment.

6. In my view, the objections raised by the petitioner can very well be raised in the suit, which is filed by respondent No.2 against the petitioner. Learned counsel for the petitioner submits that these objections have already been raised in the suit.

7. The Collector of Stamps is merely to assess the stamp duty payable on the purported deed of assignment. The Collector of Stamp

is not to determine the issue of forgery or fabrication of the document, which would be decided in appropriate proceedings, *inter alia*, a suit.

8. Since the respondent No.2 has already filed a suit against the petitioner and the petitioner has raised objections, the issues raised by the petitioner are left open to be adjudicated in appropriate proceedings including the suit filed by respondent No.2.

9. In view of the fact that the issues raised by the petitioner are left open to be decided in the suit, the learned counsel for the petitioner does not press this petition any further with regard to the assessment of Stamp Duty payable on the purported assignment Deed.

10. The Writ Petition is accordingly dismissed as withdrawn, leaving the other issues raised by the Petitioner open.

**DECEMBER 14, 2016**

**‘rs’**

**SANJEEV SACHDEVA, J**