Respondent :- State Of U.P. Thru Principal Secretary Tax & Registration &

## Allahabad High Court

```
M/S Indo Prosoya Foods Limited, ... vs State Of U.P. Thru Principal ... on 5 August, 2010
Court No. - 24

Case :- MISC. SINGLE No. - 4380 of 2010
Petitioner :- M/S Indo Prosoya Foods Limited, Akrampur Unnao
```

Petitioner Counsel :- Anurag Kumar Singh

Respondent Counsel :- C.S.C.

Hon'ble Rajiv Sharma, J.

## Heard.

Admit. Issue notice. Notice need not be issued as the Standing Counsel has put in appearance on behalf of the respondents.

Supplementary affidavit filed today is taken.

Petitioner in the instant writ petition has assailed the order dated 29.3.2010 passed by the opposite party no.2 whereby the petitioner has been required to deposit the amount found deficient in the stamp duty.

A preliminary objection has been raised by the Standing Counsel that the instant writ petition is not maintainable as against the aforesaid order, the petitioner has equally, efficacious remedy of filing appeal. On the other hand, on behalf of the petitioner, it has been argued that the impugned order is without jurisdiction and non-est as the land which has been purchased by the petitioner is agricultural land and without waiting for the report of PWD with regard to valuation and period of construction, the order has been passed.

Considering the peculiar facts and circumstances of the case, prima-facie, a case for interim relief is made out.

As prayed four weeks' time is allowed for filing counter affidavit to which rejoinder affidavit may be filed in next two weeks. List thereafter. Till the next date of listing, the recovery proceedings initiated against the petitioner shall remain in abeyance provided the petitioner deposits 1/3rd of the disputed amount within five days.

Order Date :- 5.8.2010 HM/-