OD-1

APOT/152/2026
WITH CS/288/2014
IA No.GA/1/2016

IN THE HIGH COURT AT CALCUTTA
Appeal from order passed in
Ordinary Original Civil Jurisdiction
ORIGINAL SIDE

SVS MARWARI HOSPITAL TRUST AND ORS.

-VERSUS-

JYOTI ABASAN AND ORS.

BEFORE:
The Hon'ble JUSTICE DEBANGSU BASAK
-AND-
The Hon'ble JUSTICE ARYAK DUTT
Date: 23rd September, 2026

Appearance:
Mr. Shyamal Sarkar, Sr. Adv.
Mr. Aniruddha Mitra, Sr. Adv.
Mr. Vivek Basu, Adv.
Mr. Pramodh Kr. Bagaria, Adv.
Ms. Himika Saraf, Adv.
...for the appellant.

Mr. Mainak Bose, Sr. Adv.
Mr. Sankarsan Sarkar, Adv.
Mr. Ayan Dutta, Adv.
Mr. Binay Kr. Jain, Adv.
Mr. Piyush Jain, Adv.
...for the respondent.

The Court :- Appeal is directed against order dated August 21, 2026.

By the impugned order, learned Single Judge accepted the report of the Collector of Stamp Duty, Registrar of Assurances, Calcutta.

Learned Senior Advocate appearing for the appellant submits that, a document was produced at the trial. Admissibility of such document was questioned on the ground of insufficient stamping. Document was impounded. Document was sent for assessment of valuation by the order dated June 18, 2025.

Learned Senior Advocate appearing for the appellant submits that, the order dated June 18, 2025 required amongst other, a hearing to be afforded to the appellant by the Collector. He submits that, appellant never received any notice of hearing. Appellant was surprised to learn that, the Collector of Stamp Duty, Registrar of Assurances, Calcutta valued the document and sent a report to the High Court.

Learned Senior Advocate appearing for the appellant submits that, since the valuation exercise was undertaken in terms of the order dated June 18, 2025, and since such exercise was not in terms of such order, appellant was prejudiced. He submits that, valuation of the property was much higher than what was reported. Revenue of the State stands to lose by the valuation as done by the Collector of Stamp Duty.

Learned Senior Advocate appearing for the respondent submits that, his client acted on the valuation report, paid stamp duty and penalty. He submits that, there is nothing irregular in the valuation made by the Collector of Stamp Duty.

We find from the records that, a document was sought to be tendered in evidence at a trial of a suit. Admissibility of such document was questioned on the ground of improper stamping. Document was impounded. Document was sent for valuation by the order dated June 18, 2025.

Order dated June 18, 2025 required the Collector of Stamp Duty to hear the rival parties to the suit. Apparently, the appellant was not heard. There is no document on record to establish that the appellant was heard prior to Collector of Stamp Duty acting in terms of the order dated June 18, 2025 and passing his order.

The report of the Collector of Stamp Duty passed ostensibly in terms of the order dated June 18, 2025 subsequently came to be accepted by the learned Trial Judge in the sense that the learned Trial Judge permitted the respondent to put in the stamp duty as well as the penalty.

Since the order of the Collector of Stamp Duty is not in accordance with the order dated June 18, 2025 of the High Court which required the Collector of Stamp Duty to hear the appellant, it would be appropriate to set aside the order of the Collector of Stamp Duty dated July 14, 2026.

All points raised by the parties are kept open to be decided.

Collector of Stamp Duty will undertake the exercise in terms of the order dated June 18, 2025 afresh. Collector of Stamp Duty is at liberty to issue notices to the rival parties through the Advocate-on-record of the rival parties or through the parties themselves.

Parties before us contend that, a time period of three weeks from the date of communication of this order may not be sufficient for the Collector of Stamp Duty to act in terms of the order dated June 18, 2025. We, therefore, request the Collector of Stamp Duty to dispose of the adjudication process and pass his order in terms of the order dated June 18, 2025, preferably within three weeks from the date of communication of this order. He is requested not to afford unnecessary adjournment any of the parties.

In such circumstances, the impugned order dated August 21, 2026 is set aside.

APOT/152/2026 along with the connected application are disposed of without any order as to costs.

Stamp Duty already paid will abide by the result of the decision of the Collector of Stamp Duty in accordance with the provisions of the Stamp Act.

(DEBANGSU BASAK, J.)

(ARYAK DUTT, J.)

A/s.