

ITEM NO.16

COURT NO.6

SECTION XI

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (C) No(s). 27680/2018

(Arising out of impugned final judgment and order dated 09-02-2018 in RAMA No. 1/2016 passed by the High Court Of Judicature At Allahabad, Lucknow Bench)

THE STATE OF UTTAR PRADESH & ORS.

Petitioner(s)

VERSUS

KOTAK MAHINDRA BANK LIMITED

Respondent(s)

(MR. DEVDUTT KAMAT, SR.ADV.(A.C.)

(IA No. 133981/2018 - CONDONATION OF DELAY IN FILING IA No. 133982/2018 - EXEMPTION FROM FILING O.T.)

Date : 17-09-2019 These matters were called on for hearing today.

CORAM : HON'BLE MRS. JUSTICE R. BANUMATHI
HON'BLE MR. JUSTICE A.S. BOPANNA

For Petitioner(s) Mr. V. Shekhar, Sr. Adv.
Mr. Bhakti Vardhan Singh, AOR
Mr. Rajesh Kumar, Adv.

Mr. Devadatt Kamat, Sr. Adv. (AC)
Mr. Aditya Bhat, Adv.
Ms. Shrinidhi Rao, Adv.
Mr. Rajesh Inamdar, Adv.
Mr. Ashwin G. Raj, Adv.
Mr. M. Yogesh Kanna, AOR

For Respondent(s) Mr. Arvind Datar, Sr. Adv.
Mr. Mahesh Agarwal, Adv.
Mr. Apoorv Tiwari, Adv.
Mr. Abhinav Agrawal, Adv.
Mr. Paavan Awasthi, Adv.
Mr. Yojit Mehra, Adv.
Mr. E.C. Agrawala, AOR

UPON hearing the counsel the Court made the following
O R D E R

We have heard Mr. Devadatt Kamat, learned *Amicus Curiae*, on

the question whether the notice is necessary to be issued to the other States. The learned *Amicus Curiae* has drawn our attention to Entry 63 of List II and Entry 4 of List III. Entry 63 of List II reads as under :

"63. Rates of stamp duty in respect of documents other than those specified in the provisions of List I with regard to rates of stamp duty."

Entry 44 of List III reads as under :

"44. Stamp duty other than duties or fees collected by means of judicial stamps, but not including rates of stamp duty."

By reading of the above Entries in List II and List III respectively, *prima facie*, we are of the view that the rates of stamp duty in respect of documents other than prescribed in the provisions of List I is within the domain of State Legislature. Therefore, we are of the view that presently it is not necessary to issue notice to the other States to decide the issue involved in the present matter.

List on 27.11.2019.

The learned counsel appearing for the parties shall file their written submissions well in advance preferably on or before 22.11.2019.

The learned Advocate-on-Record appearing for the respondent is permitted to substitute the earlier written submissions filed by them.

(GULSHAN KUMAR ARORA)
COURT MASTER

(PARVEEN KUMARI PASRICHA)
COURT MASTER