



2026:AHC:56531

HIGH COURT OF JUDICATURE AT ALLAHABAD

WRIT - C No. - 10364 of 2026

M/S. Gaursons Hitech Infrastructure Pvt. Ltd.

.....Petitioner(s)

Versus

State Of U.P. And 2 Others

.....Respondent(s)

Counsel for Petitioner(s)	:	Rohan Gupta
Counsel for Respondent(s)	:	C.S.C.

Court No. - 37

HON'BLE KSHITIJ SHAILENDRA, J.

1. Heard Shri Rohan Gupta, learned counsel for the petitioner and the learned Standing Counsel for the respondents.
2. It is contended that on 25.02.2026, the Additional District Magistrate (Finance and Revenue), Gautam Budh Nagar passed an order against the petitioner in proceedings under Section 47-A of the Indian Stamp Act, 1899 saddling it with deficient stamp duty, penalty and interest. The petitioner filed recall application on 12.03.2026, which is pending.
3. This petition has been filed praying for a writ of mandamus commanding the said A.D.M. to decide the recall application and the stay application filed therein within a time bound period and to stay recovery proceedings till decision on the recall application.
4. It is contended that the proceedings of the said case were transferred from one court to another, as noted at page 49 of the paper book, and, thereafter, a notice dated 23.09.2023 was alleged to have been sent to the petitioner and taking note of the fact that the petitioner did not appear pursuant to the notice, the matter has been decided.
5. Submission is that notice was sent on an incorrect address and taking the said plea as well as other pleas on merits of the defence of the petitioner, recall application has been filed, however, immediately after the order was passed, Tehsildar, according to the petitioner's case, has approached the petitioner on 11.03.2026 for recovery. It is, therefore, contended that unless recall application is decided on its own merits, no

amount can be recovered.

6. Learned Standing Counsel submits that the conduct of the petitioner has not been fair enough, as noted in the order impugned, wherein apart from issuance of notice dated 23.09.2023, publication was made on 21.05.2025 in newspaper, however, despite publication, the petitioner chose not to appear and, therefore, the authority had no option but to decide the matter on merits.

7. As regards the recall application, it is submitted that instead of filing statutory appeal, the petitioner has filed recall application, which is not maintainable.

8. Having heard learned counsel for the parties, I find that if the order, according to the opponent in the stamp proceedings, is *ex-parte*, he has two options either to file appeal or to file recall application. Therefore, the recall application filed is held to be maintainable, however, its merits can be considered by the authority based upon the material on record and the submissions made.

9. As far as the prayer for staying the recovery proceedings pending recall application, the Court finds that even one month has not expired from the date when the order against the petitioner was passed and since recall application has been filed within time, there appears to be no good ground to allow the respondents to, on the one hand in keep the recall application pending and on the other hand recover the amount from the petitioner, otherwise the purpose of law shall stand frustrated.

10. In view of the above discussion and without commenting upon either merits of the recall application or the case of the petitioner qua the alleged deficient stamp duty etc, this petition is **disposed of** with the following directions:-

(i) The concerned A.D.M. shall take up the recall application and decide the same on its own merits within a period of **two months** from the date a certified copy of this order is produced before him by fixing short dates.

(ii) The petitioner undertakes not to seek any adjournment in the recall

application, otherwise the authority shall be within its power to dismiss the recall application for want of prosecution.

(ii) Till decision on the recall application, further proceedings pursuant to the order dated 25.02.2026 passed in Stamp Case No. 2239 of 2014 (Computerized Case No. D20141127002239), shall remain **stayed**.

(Kshitij Shailendra,J.)

March 19, 2026

AKShukla/-