

**IN THE HIGH COURT AT CALCUTTA
(Constitutional Writ Jurisdiction)
APPELLATE SIDE**

Present:

The Hon'ble Justice Krishna Rao

W.P.A. No. 19812 of 2022

M/s. Emami Agrotech Limited

Vs.

**The Deputy Inspector General of Registration,
Range-III, Hooghly & Ors.**

Mr. Rajarshi Dutta

Mr. Rahul Dhanuka

Mr. Niraj Baheti

....For the petitioner.

Mr. Amal Kumar Sen, Ld. AAG

Mr. Nilotpall Chatterjee

Mr. Amrita Lal Chatterjee

.... For the State.

Mr. Swatarup Banerjee

Mr. Sukanta Ghosh

.... For the Respondent No.4.

Hearing Concluded On : 31.03.2026

Judgment on : 20.04.2026

Krishna Rao, J.:

1. The petitioner has filed the present writ petition challenging the order passed by the Commissioner, Burdwan Division, being the Appellate Authority under Section 47B of the Indian Stamp Act, 1899, dated 10th March, 2022 in Appeal Case No. 18 of 2018 signed on 16th June, 2022 wherein and where under the petitioner is directed to deposit the deficit stamp duty amounting to Rs. 53,99,700/- within two months of receipt of the order, failing which the authority will take appropriate action for realization of the dues with imposition of penalty as per the provision of Indian Stamp Act for the delayed period.

2. One Rasoi Limited being the “Assignor” by way of Deed of Copyright Assignment dated 25th September, 2014, transferred certain copyright works to the petitioner. The Deed of Assignment was duly executed and registered with the office of the respondent no.2 being Book No.1, CD Volume No. 1, pages from 4517 to 4542 being No. 00335 for the year 2015. After registration, the petitioner has filed an application under Form-XV of the Copyright Rules, 2013 before the respondent no.4 on 29th April, 2015, praying for registration of changes in the particulars of the registered copyrights. By a letter dated 20th May, 2015, the respondent no.4 informed the petitioner that the stamp duty paid in respect of the Deed of Assignment is insufficient. In reply to the said notice, the petitioner has informed the respondent no.4 that as per the Indian Stamp Act, assignment of copyright is exempted from payment of stamp duty.

- 3.** The petitioner received a Memo dated 27th December, 2017 from the respondent no.1 in Form-VIII calling for objections relating to determination of market value under Section 47(A)(5) of the Indian Stamp Act and fixed a personal hearing on 19th January, 2018. The petitioner has informed the respondent no.1 that as per Article 23 under Schedule 1A of the Indian Stamp Act, no stamp duty is payable in respect of the Deed of Assignment. The respondent no.1 without considering the same directed the petitioner to pay deficit stamp duty of Rs. 53,99,700/- after adjusting Rs. 300/- which the petitioner already paid at the time of registration.
- 4.** Being aggrieved with the order/direction of the respondent no.1, the petitioner has filed an appeal before the respondent no.3 but the respondent no.3 rejected the appeal by holding that the petitioner could not produce any certificate of registration in respect of the assigned copyright works with the seal and signature of the relevant copyright office. It was further held that another Deed of Assignment of Copyright had been executed and registered between the same parties being Document No. 311/ 2015 for a consideration of Rs. 4 Crores on which full stamp duty had been paid.
- 5.** Mr. Rajarshi Dutta, Learned Advocate representing the petitioner submits that Section 47A of the Indian Stamp Act, 1899, can be invoked by the registering authority while registering an instrument only when the market value has not been truly set forth in the said instrument. He submits that in the case of the petitioner there is no

dispute with regard to the valuation mentioned in the deed and the same is duly accepted by the registering authorities. He submits that Section 47A can be invoked only at the time of registering the instrument and not otherwise but in the present case the respondents have erroneously invoked the provisions of Section 47A of the Act. In support of his submissions, has relied upon the judgment in the case of ***Residents Welfare Association Noida Vs. State of Uttar Pradesh and Others*** reported in ***(2009) 14 SCC 716***.

6. Mr. Dutta submits that no statutory authority or Tribunal can assume jurisdiction in respect of the subject-matter which the statute does not confer on it and if by deciding erroneously the fact on which jurisdiction depends the Court or Tribunal exercises the jurisdiction, then the order is vitiated. He has relied upon the judgment in the case of ***Shrisht Dhawan (Smt) Vs. M/s Shaw Brothers*** reported in ***(1992) 1 SCC 534***.
7. Mr. Dutta submits that no stamp duty is payable in respect of the Deed of Assignment of copyright as the same is exempted in terms of Article 23 of Schedule-IA of the Indian Stamp Act, 1899. He submits that when the Stamp Act was enacted, Indian Copyright Act, 1847, was in subsistence and Section 5 of the Indian Copyright Act, 1847, which dealt with assignment of copyright categorically contained the expression "by entry". Subsequently, Indian Copyright Act, 1847 replaced with Copyright Act, 1957. He submits that Article 23 inadvertently continued to hold the expression "by entry", clearly

reflecting that the same is a case of surplusage. He has relied upon the judgment in the case of ***Bharati Dutta Vs. Saradindu Basu*** reported in ***MANU/CP/0010/2008***.

8. Mr. Dutta submits that the only requirement under Section 19 of the Copyright Act, 1957, is that the assignment of copyright shall be in writing and to sign by the assignor or his authorized agent and in the present case there is no dispute with regard to the execution of assignment.
9. Mr. Amal Kumar Sen, Learned AAG, submits that the notice dated 27th December, 2017, is not only indicated about the determination of market value of the items mentioned in the Deed of Assignment but also mentioned for the purpose of determination of the correct amount of stamp duty payable by the petitioner. He submits that benefit of exemption of Stamp duty under Article 23 of Schedule IA is always subject to satisfaction of the Registering Authority as well as the satisfaction of the authority to whom the issue of deficit stamp duty is referred to.
10. Mr. Sen submits that production of certificates of registration of subject matters of Deed of Assignment is *sin qua non* for subjective satisfaction of the registering authority or appellate authority as contemplated under Article 23(a) of the Schedule IA of the Indian Stamp Act. He submits that the respondent no.1 has power to review the entire transaction regarding question of payment of proper stamp duty on the

document in question in terms of the provisions contained in Section 47A(1) read with Section 47A(3) of the Indian Stamp Act, 1899, subject to comply with the provisions of Section 47A(5) or Section 47A(8) of the Indian Stamp Act, 1899.

- 11.** Mr. Sen submits that even the respondent no.3 is also having the authority under Section 47B to adjudicate the issue involving deficit Stamp duty, if any, concerning any registration of any document or instrument which is defined under the Indian Stamp Act, 1899.
- 12.** Mr. Sen submits that the respondent no.3 being the appellate authority found that the registration of five brands-label had not been included in the statement of assignment presented for registration and the petitioner has filed supplementary affidavit relying upon several certificates claiming to be those related to the left out brands and prayed for remanding the matter to the respondent no.3 with the liberty to the petitioner to submit all documents to the respondent no.3 for taking appropriate decision.
- 13.** The Assignor, Rasoi Limited entered into a Deed of Assignment with the petitioner, namely, Emami Biotech Limited on 25th September, 2014 with respect to 16 original artistic works of the labels and 12 registered copyright works. In the Deed of Assignment, the total consideration is recorded as Rs. 9,00,00,000/- (Rupees Nine Crores only). At the time of registration of the said deed, there was no objection with respect to the value mentioned in the deed and accepted that the market value of the

property is accessed at Rs. 9,00,00,000/-. The respondent no. 2 granted exemption of the stamp duty while registering the Deed of Assignment and stamp duty is paid only Rs.300/-.

14. On 27th December, 2017, the respondent no.1 issued notice to the petitioner under Sub-Section (5) of Section 47A of the Indian Stamp Act, 1899 to determine the market value under sub-section (5) or sub-section (8) of section 47A for the purpose of determination of the correct amount of stamp duty payable by the petitioner.
15. By an order dated 13th September, 2018, the respondent no.1 has determined the market value as Rs. 9,00,00,000/- and stamp duty payable by the petitioner at Rs. 53,99,700/- by deducting Rs. 300/- which the petitioner has already paid at the time of registration of the Deed of Assignment.

Section 47A of the Indian Stamp Act, 1899, as amended in the State of West Bengal reads as follows:

“47A. Instruments of conveyance, etc., undervalued, how to be dealt with – (1) Where the registering officer appointed under the Registration Act, 1908, has, while registering any instrument of –

- (a) agreement or memorandum of an agreement relating to a sale or lease-cum-sale of immovable property,*
- (b) conveyance,*
- (c) exchange of property,*
- (d) gift,*
- (e) partition,*

(f) *power-of-attorney-*

- (i) *when given for consideration to sell any immovable property, or*
- (ii) *in such other cases referred to in article 48 of Schedule IA, where proper stamp duty is payable on the basis of market value,*

(g) *settlement,*

(h) *transfer of lease by way of assignment,*

reason to believe that the market value of the property which is the subject-matter of any such instrument has not been truly set forth in the instrument presented for registration, he may, after receiving such instrument, ascertain the market value of the property which is the subject matter of such instrument in the manner prescribed and compute the proper stamp duty chargeable on the market value so ascertained and thereafter he shall, notwithstanding anything to the contrary contained in the Registration Act, 1908, in so far as it relates to registration, keep registration of such instrument in abeyance till the condition referred to in sub-section (2) or sub-section (7), as the case may be, is fulfilled by the concerned person.

(2) *Where the market value of the property which is the subject-matter of an instrument has been ascertained and the proper duty chargeable thereon has been computed under sub-section (1), the registering officer shall, in the manner prescribed, send to the concerned person a notice calling upon him to make payment of the deficit amount of stamp duty within such time as may be prescribed, and if such person makes payment of such deficit amount of stamp duty in the prescribed manner, the registering officer shall register the instrument.*

(3) *Where the concerned person does not make payment of the stamp duty as required under subsection (2) within the time specified in the notice issued under that sub-section, the registering authority shall refer the matter to such authority and in such manner as may be prescribed for determination of the market value of the property*

which is the subject-matter of such instrument and the proper stamp duty payable thereon:

Provided that if the concerned person, before receipt of any communication from such authority intimating him the market value of the property which is the subject-matter of the instrument and the proper stamp duty payable thereon determined by such authority, makes payment of the deficit amount of stamp duty as ascertained by the registering officer, such registering officer shall accept such payment, register the instrument and intimate the matter to such authority in the manner prescribed.

(4) *After the registering officer issues a notice under sub-section (2) in respect of any instrument referred to in clause (b), clause (c), clause (d), clause (e) or clause (g) of subsection (1), which has been presented before him for registration prior to the coming into force of the Indian Stamp (West Bengal Amendment) Act, 1998, and if the concerned person makes payment of the deficit amount of stamp duty within the time specified in such notice, he shall register such instrument:*

Provided that where such instrument has been so registered under this sub-section, any reference that has been made to the authority referred to in sub-section (3) in respect of determination of the market value of the property which is the subject-matter of the instrument shall be deemed to have been withdrawn and the registering officer shall intimate the matter to such authority in such manner as may be prescribed.

(5) *on receipt of a reference under sub-section (3), the authority specified under that subsection shall, after giving the parties concerned in respect of the instrument referred to in sub-section (1) a reasonable opportunity of being heard and after holding an enquiry in such manner as may be prescribed, determine the market value of the property which is the subject-matter of the instrument and the proper stamp duty payable thereon, and shall thereafter issue a notice in the manner prescribed directing the concerned person to make payment of such deficit amount of stamp duty within such time as may be prescribed.*

[* * *]

(7) Where the concerned person makes payment, in the manner prescribed, of the deficit amount of stamp duty determined under sub-section (5) [* **] the registering officer shall, upon furnishing by the concerned person a copy of receipted challan or bank draft in proof of such payment, register the instrument within such time as may be prescribed.

(8) (a) The authority referred to in sub-section (3) may, on receipt of any information or otherwise, suo motu within five years from the date of registration of any instrument, where such instrument was registered on the basis of the market value which was set forth in the instrument or which was ascertained by the registering officer referred to in sub-section (1), call for and examine any such instrument and any other document relating thereto for the purpose of satisfying himself as to the correctness of the market value of the property which is the subject-matter of such instrument and which was set forth in the instrument or which was ascertained under sub-section (2) and the stamp duty payable thereon.

(b) If, after such examination, the authority referred to in clause (a) has reasons to believe that the market value of the property which is the subject-matter of such instrument has not been truly set forth in the instrument or correctly ascertained under sub-section (2), he may, after giving the parties concerned in the instrument a reasonable opportunity of being heard, determine the market value of the property which is the subject-matter of such instrument and the amount of stamp duty chargeable thereon in the manner referred to in sub-section (5), and the difference in the amount of stamp duty, if any, between the stamp duty so determined by him and the stamp duty already paid by the concerned person shall be required to be paid by him in the prescribed manner:

Provided that nothing in this shall apply to –

(a) any instrument referred to in clause (b), clause (c), clause (d), clause (e), or clause (g) of sub-section (1) registered before the 31st day of January, 1994, or

(b) any instrument referred to in clause (a), clause (f), or clause (h) of sub-section (1) registered before the coming into force of the Indian Stamp (West Bengal Amendment) Act, 1998.

(9) Notwithstanding anything contained elsewhere in this section or section 47B, no interest shall be payable in such cases, under such circumstances, and subject to such conditions, if any, as may be prescribed.

Explanation. - For the purposes of this section, section 47B and section 47C, "concerned person" shall mean the person who is liable to bear the stamp duty under section 29."

- 16.** In the order dated 13th September, 2018, the respondent no. 1 has determined the market value at Rs. 9,00,00,000/-. In the Deed of Assignment, the market value is recorded as Rs. 9,00,00,000/- and the same was accepted by the respondent no.2 at the time of registration of Deed of Assignment and stamp duty was determined at Rs. 54,00,000/- but stamp duty was exempted and charged only Rs. 300/-. In the order dated 13th September, 2018, there is no reasons assigned as to why the petitioner is required to pay stamp duty of Rs. 53,99,700/- though in the year 2014 when the deed was registered and the stamp duty was exempted.
- 17.** The respondent no. 1 taking into consideration of Section 18 of the Copyright Act, 1957, has exempted stamp duty but while passing the impugned order dated 13th September, 2018, failed to consider the same and even has not provided any reasons why the petitioner is not entitled for exemption for payment of stamp duty.

18. Section 18 of the Copyright Act, 1957, reads as follows:

“18. Assignment of copyright.—

(1) The owner of the copyright in an existing work or the prospective owner of the copyright in a future work may assign to any person the copyright either wholly or partially and either generally or subject to limitations and either for the whole term of the copyright or any part thereof:

Provided that in the case of the assignment of copyright in any future work, the assignment shall take effect only when the work comes into existence:

[Provided further that no such assignment shall be applied to any medium or mode of exploitation of the work which did not exist or was not in commercial use at the time when the assignment was made, unless the assignment specifically referred to such medium or mode of exploitation of the work:

Provided also that the author of the literary or musical work included in a cinematograph film shall not assign or waive the right to receive royalties to be shared on an equal basis with the assignee of copyright for the utilisation of such work in any form other than for the communication to the public of the work along with the cinematograph film in a cinema hall, except to the legal heirs of the authors or to a copyright society for collection and distribution and any agreement to contrary shall be void:

Provided also that the author of the literary or musical work included in the sound recording but not forming part of any cinematograph film shall not assign or waive the right to receive royalties to be shared on an equal basis with the assignee of copyright for any utilisation of such work except to the legal heirs of the authors or to a collecting society for collection and distribution and any assignment to the contrary shall be void.]

(2) Where the assignee of a copyright becomes entitled to any right comprised in the copyright, the assignee as respects the rights so assigned, and

the assignor as respects the rights not assigned, shall be treated for the purposes of this Act as the owner of copyright and the provisions of this Act shall have effect accordingly.

(3) In this section, the expression “assignee” as respects the assignment of the copyright in any future work includes the legal representatives of the assignee, if the assignee dies before the work comes into existence.”

19. The Mode of Assignment is provided under Section 19 of the Copyright Act, 1957, which reads as follows:

“19. Mode of assignment.— ~~[(1)]~~ *No assignment of the copyright in any work shall be valid unless it is in writing signed by the assignor or by his duly authorised agent.*

~~[(2)]~~ *The assignment of copyright in any work shall identify such work, and shall specify the rights assigned and the duration and territorial extent of such assignment.*

(3) *The assignment of copyright in any work shall also specify the amount of [royalty and any other consideration payable], to the author or his legal heirs during the currency of the assignment and the assignment shall be subject to revision, extension or termination on terms mutually agreed upon by the parties.*

(4) *Where the assignee does not exercise the rights assigned to him under any of the other sub-sections of this section within a period of one year from the date of assignment, the assignment in respect of such rights shall be deemed to have lapsed after the expiry of the said period unless otherwise specified in the assignment.*

(5) *If the period of assignment is not stated, it shall be deemed to be five years from the date of assignment.*

(6) *If the territorial extent of assignment of the rights is not specified, it shall be presumed to extend within India.*

(7) Nothing in sub-section (2) or sub-section (3) or sub-section (4) or sub-section (5) or sub-section (6) shall be applicable to assignments made before the coming into force of the Copyright (Amendment) Act, 1994].

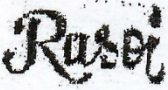







[(8) The assignment of copyright in any work contrary to the terms and conditions of the rights already assigned to a copyright society in which the author of the work is a member shall be void.








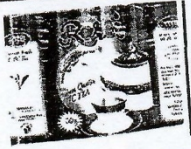
(9) No assignment of copyright in any work to make a cinematograph film shall affect the right of the author of the work to claim an equal share of royalties and consideration payable in case of utilisation of the work in any form other than for the communication to the public of the work, along with the cinematograph film in a cinema hall.

(10) No assignment of the copyright in any work to make a sound recording which does not form part of any cinematograph film shall affect the right of the author of the work to claim an equal share of royalties and consideration payable for any utilisation of such work in any form.]”

- 20.** Along with the Deed of Assignment dated 25th September, 2014, Schedule-1 and Schedule-2 were disclosed by the petitioner at the time of registration of the Schedule-1 and Schedule-2, which reads as follows:

SCHEDULE 1 – LABELS

S. No.	Brand	Label
1.	Vanaspati (Rasoi Label)	
2.	Refined Oils (Rasoi Label)	
3.	Entire class 29 & 31 (Rasoi Label)	
4.	Rasoi Refined Soya Bean Oil (Label)	
5.	Rasoi Refined Rice Bran Oil (Label)	
6.	Rasoi Vanaspati (Label)	
7.	Rasoi Sweet Lime Chutney (Label)	
8.	Rasoi Sweet Mango Chutney (Label)	

9.	Rasoi Sweet Red Chilli Chutney (Label)	
10.	Rasoi Green Chilli Pickle (Label)	
11.	Rasoi (Label)	
12.	Rasoi Free Flow Iodised Salt (Label)	
13.	Rasoi Tomato Ketchup (Label)	
14.	Rasoi Green Chilli Sauce (Label)	
15.	Rasoi Kasundi (Label)	
16.	Rasoi Premium Quality CTC Tea (Label)	

SCHEDULE 2 – REGISTERED COPYRIGHT WORKS

	Details	Copyright Registration Number	Diary Number	Certificate Date
1.	<i>Rasoi Refined Soya Bean Oil (Label)</i>	A-95365/2012	11442/2010-CO/A	26.12.2012
2.	<i>Rasoi Refined Rice Bran Oil (Label)</i>	A-95361/2012	11441/2010-CO/A	26.12.2012

3.	<i>Rasoi Vansapati (Label)</i>	A-95318/2012	11440/2010-CO/A	21.12.2012
4.	<i>Rasoi (Logo)</i>	A-95311/2012	11437/2010-CO/A	21.12.2012
5.	<i>Rasoi Kasundi (Label)</i>	A-95806/2013	11448/2010-CO/A	9.1.2013
6.	<i>Rasoi Green Chilli Sauce (Label)</i>	A-95807/2013	11447/2010-CO/A	9.1.2013
7.	<i>Rasoi Green Chilli Pickle (Label)</i>	A-95808/2013	11446/2010-CO/A	9.1.2013
8.	<i>Rasoi Tomato Ketchup (Label)</i>	A-95367/2012	11444/2010-CO/A	26.12.2012
9.	<i>Rasoi Sweet Red Chilli Chutney (Label)</i>	A-95317/2012	11439/2010-CO/A	21.12.2012
10.	<i>Rasoi Sweet Mango Chutney (Label)</i>	A-95368/2012	11445/2010-CO/A	26.12.2012
11.	<i>Rasoi Sweet Lime Chutney (Label)</i>	A-95316/2012	11438/2010-CO/A	21.12.2012
12.	<i>Rasoi Salt (Label)</i>	A-95366/2012	11443/2010-CO/A	26.12.2012

The respondent no.1 in the impugned order dated 13th September, 2018, has not denied that the Schedule-1 and Schedule-2 wherein the petitioner has given the details of labels and registered copyright works is not correct or not submitted the copyright certificates.

21. In the case of ***Residents Welfare Association, Noida (supra)***, the Hon'ble Supreme Court held that:

“19. *From a bare perusal of sub-section (1) of Section 47-A of the Act, it is clear that if the market value of any property, which is the subject-matter of an instrument on which stamp duty is chargeable, as set forth in the instrument, is less*

than even the minimum value determined in accordance with the Rules made under this Act, the registering officer shall request the person to pay the deficit stamp duty and present the instrument again for registration. At the same time, it should be kept in mind that it is not enough for the authorities for the purpose of invoking Section 47-A that the consideration amount stated in the instrument of sale is less than the prevailing market value but they must be satisfied that there is an attempt of undervaluation.”

In the present case, the respondent no. 1 has issued notice under sub-section (5) of Section 47A of the Indian Stamp Act, 1899, to the petitioner. In the notice dated 27th December, 2017, there is no mention about any reference under sub-section (3) of Sec 47A. Sub-Section (3) provides that if a concerned person does not make payment of stamp duty as required under sub-section (2) within the specified period, the registering authority shall refer the matter to such authority for determination of market value.

It is not the case of the respondents that the market value was assessed but the petitioner has not paid stamp duty. At the time of registration, market value was assessed at Rs.9,00,00,000/- which also mentioned in the Deed of Assignment, the registering authority exempted stamp duty as per the provision of Article 23, Schedule IA of the Indian Stamp Act, thus the respondent no.1 has arbitrarily issued notice under sub-section (5) of Section 47A of Indian Stamp Act. Even after issuance of notice, he has accepted the same market value which was accepted at the time of registration of the Deed of Assignment. In

the impugned order, the respondent no. 1 has not assigned any reason why the petitioner is not entitled for exemption.

- 22.** The respondent no. 3 has taken into consideration of the objection raised by the Office of the Accountant General (E & RSA), West Bengal, wherein it is reported that *“since the assignment was not done by entry, made under the Copyright Act, 1957, no exemption was allowable in this case. The Audit Report also relied upon another Deed of Assignment of copyright was executed and registered between the same parties on which full stamp duty has been paid by the parties”*.

The respondent no.3 has relied upon the report of Accountant General and also held that the petitioner has not produced any certificate of registration of brands and labels with seal and signature of the relevant copyright office.

- 23.** Article 23 of Schedule IA of Indian Stamp Act, 1899, reads as follows:

Description of Instruments	Proper Stamp-duty
<p>23. Conveyance [as defined by section 2(10)], [not being a conveyance under No.23A and] not being a transfer charged or exempted under No. 62.</p> <p style="text-align: center;"><i>Exemptions:</i></p> <p>(a) Assignment of copyright by entry made under the Copyright Act, 1957 (14 of 1957), section 18.</p> <p>(b) Co-partnership Deed. See Partnership (No.46).</p>	<p>(a) [Six per centum of the market value, in case the market value of the property does not exceed [rupees one crore,] and seven per centum of the market value, in case the market value of the property exceeds rupees one crore,] when the property is situated in the areas to which the Kolkata Improvement Act, 1911, or Howrah Improvement Act, 1956, extends.</p> <p>[(b) Six per centum of the market value, in case the market value of the property does not exceed [rupees one crore,] and seven per centum of the market value, in case the market value of the property exceeds [rupees one crore,] when the property is situated in</p>

the areas of any Municipal Corporation or Municipality or a notified area other than those included in clause (a).

[(c) Five per centum of the market value, in case the market value of the property does not exceed [rupees one crore,] and six per centum of the market value, in case the market value of the property exceeds [rupees one crore,] when the property is situated in the areas other than those included in clause (a) or clause (b).

[Provided that in any case when an agreement relating to sale is executed and registered with the ad valorem stamp-duty required under the proviso to article 5(d) and in furtherance of such agreement –

(a) if the final conveyance is made within four years from the date of agreement or within two years from the date of completion/occupancy certificate issued by appropriate authority or from the date of procurement of electric connection, whichever is earlier, in favour of the original purchaser or in favour of the member(s) of his/her family, the market value of the property as assessed at the time of registration of such agreement shall be treated as the market value of the property for the purpose of determination of chargeability at the time of registration of the final conveyance and the stamp-duty to be paid on such conveyance shall be the difference between the duty payable and the duty already paid under the proviso to article 5(d) at the time of registration of the agreement or rupees ten, whichever the greater;

(b) if the final conveyance is made, beyond the time limit as specified in clause (a), in favour of the original purchaser or in favour of the member(s) of his/her family, the market value of the property shall be reassessed at the time of registration of such conveyance

and the stamp-duty to be paid on such conveyance shall be the difference between the duty payable and the duty already paid under the proviso to article 5(d) at the time of registration of the agreement or rupees ten, whichever the greater:

[Provided further that if any document, other than document for amalgamation of contiguous land, is executed on or before 30th day of October, 2021, the proper stamp duty payable under this article will be as below:

- (a) Four per centum of the market value, in case the market value of the property does not exceed rupees one crore, and five per centum of the market value, in case the market value of the property exceeds rupees one crore, when the property is situated in the areas to which the Kolkata Improvement Act, 1911 (Ben. Act 5 of 1911), or Howrah Improvement Act, 1956 (West Ben. Act XIV of 1956), extends;*
- (b) Four per centum of the market value, in case the market value of the property does not exceed rupees one crore, and five per centum of the market value, in case the market value of the property exceeds rupees one crore, when the property is situated in the areas of any Municipal Corporation or Municipality or a notified area other than those included in clause (a);*
- (c) Three per centum of the market value, in case the market value of the property does not exceed rupees one crore, and four per centum of the market value, in case the market value of the property exceeds rupees one crore, when the property is*

	<p><i>situated in the areas other than those included in clause (a) or clause (b).]</i></p> <p><i>Provided further that the above provisions shall not be applicable, if the final conveyance is made in favour of any person or persons other than the original purchaser or the member(s) of his/her family.</i></p> <p><i>Explanation.- For the purpose of this article, the expression "member of a family" shall have the same meaning as defined in article 33.</i></p> <p><i>[Provided that when a document for amputation of contiguous land is executed and registered, ad valorem stamp duty at the rate of one half of one per centum of the market value of the amalgamated property shall be chargeable, subject to a maximum of rupees three lakh.]</i></p>
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Section 18 of the Copyright Act, 1957, deals with Assignment of Copyright and as per Section 19, no assignment of the copyright in any work shall be valid unless it is in writing, signed by the assignor or by his duly authorized agent.

In the case in hand, the Deed of Assignment is in writing and is signed by the assignor as well as assignee and is also registered. The registration is completed in terms of Rule 21 of the West Bengal Registration Rules, 1962 and Certificate of Admissibility is also provided by the respondent no. 2 on 17th January, 2015 in terms of Rule 43 of the said Rule.

- 24.** Admittedly, there is an assignment of the copyright in writing which is signed by the assignor and also duly registered. Article 23 of Schedule IA of the Indian Stamp Act, 1899, provided exemption of assignment of copyright by entry, made under the Copyright Act, 1957. The Accountant General failed to consider the Deed of Assignment as well as the provisions of Sections 18 and 19 of the Copyright Act, 1957 read with Article 23 of Schedule IA of the Indian Stamp Act, 1899. Thus, the observation made by the Accountant General in its report dated 3rd October, 2016, is set aside and quashed.
- 25.** The respondent no.3 other than the report of the Accountant General further held that the petitioner has not submitted certificates of registration of the brands and labels with seal and signature of the relevant copyright office. The respondent no.3 has not issued any notice to the petitioner for submitting certificate of registration along with seal and signature of the copyright office. It is the specific case of the petitioner that along with deed, all certificates were submitted. In the present writ petition also, the petitioner has disclosed all certificates of registration. Even then as per the order of this Court, the petitioner has submitted supplementary affidavit disclosing all certificates. In the Deed of Assignment, the petitioner has disclosed about Schedule-1 & Schedule-2 about labels and registered copyright works.
- 26.** Paragraphs 5, 6 and 7 of the supplementary affidavit reads as follows:-

“5. Out of the 16 copyright works forming part of Schedule – I and Schedule – II to the Deed of Copyright Assignment dated 25th September, 2014,

12 works stand duly registered with the Office of the Registrar of Copyrights under the Copyright Act, 1957 and bear Registration Nos. A-95365/2012, A-95361/2012, A-95318/2012, A-95311/2012, A-95806/2013, A-95807/2013, A-95808/2013, A-95367/2012, A-95317-2012, A-95368/2012, A-95316/2012 and A-95366/2012.

6. Out of the sixteen labels enlisted in Schedule 1 to the said Deed of Copyright Assignment, labels mentioned at serial nos. 1, 2, 3 and 11 of Schedule 1 are similar in nature in as much as the same depicts "Rasoi" label simplicitor and therefore a single copyright registration in respect of the said four labels were obtained by the assignor namely Rasoi Limited.

7. The copyright in respect of the label mentioned at Serial No. 16 of the Schedule 1 to the said Deed is unregistered in as much as the same pertains to premium quality CTC Tea, production of which was discontinued by the assignor long ago and was therefore of no commercial use to the assignor."

27. This Court has already held that the observation made by the Accountant General in his report is not correct, the respondent no.3 has relied upon the said report while deciding the appeal preferred by the petitioner.

The findings of the respondent no.3 that the petitioner has not submitted certificate of registration of the brands and labels with seal and signature of the relevant copyright office is also not correct as there is no document to show that the appellate authority has issued any notice to the petitioner for production of such documents. In other hand, the petitioner has categorically mentioned about the details of labels and certificates in Schedule-1 and Schedule-2 of the Deed of

Assignment and has also filed documents in the present writ application as well as by way of supplementary affidavit.

- 28.** Considering the above, this Court finds that the respondents without considering that the petitioner has complied with the provisions of Sections 18 and 19 of the Copyright Act, 1957 and are entitled to get exemption under Article 23 of Schedule IA of Indian Stamp Act, 1899.
- 29.** In view of the above impugned order dated 13th September, 2018, passed by respondent no.1 and order dated 10th March, 2022 in Appeal Case No. 18 of 2018, signed on 16th June, 2022, passed by the respondent no.3 are set aside and quashed.
- 30. WPA No. 19812 of 2022 is allowed.**

Parties shall be entitled to act on the basis of a server copy of the Judgment placed on the official website of the Court.

Urgent Xerox certified photocopies of this judgment, if applied for, be given to the parties upon compliance of the requisite formalities.

(Krishna Rao, J.)