



2026:DHC:8938



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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**# **CNR No. DLHC010123432021**+ **OMP (ENF.) (COMM.) 56/2021****S AND P INFRASTRUCTURE DEVELOPERS (PVT) LTD**

.....Decree Holder

Through: **Ms. Kanika Singh and Mr.
Saurav Deep, Advocates.**

versus

NATIONAL HIGHWAYS AUTHORITY OF INDIA

.....Judgement Debtor

Through:

CORAM:**HON'BLE MR. JUSTICE OM PRAKASH SHUKLA****ORDER (ORAL)****08.10.2026**

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1. It is apparent from the record that the stamp duty on the arbitral award sought to be enforced was paid on 05.03.2021, which is beyond one month from the date of the execution of the arbitral award.

2. However, by the order dated 18.09.2026, the Joint Registrar passed the following order:

"Ld. counsel for the DH states at bar that she has deposited the stamp duty of Rs. 33,000/- on the total Arbitral award of Rs. 3,29,59,906/-. Since the requisite stamp duty has been duly affixed. Accordingly, list the matter before the Hon'ble Court for further directions on the date already fixed i.e. 08.10.2026."

3. The aforesaid order overlooks the judgment passed by this Court in ***M/s URC Construction (P) Ltd. v. Airports Authority of***

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India¹ whereby it has been categorically held that an instrument ought to be stamped before or at the time of execution and that penalty is accrued in the event delayed payment of stamp duty.

4. Accordingly, the aforesaid order is not in consonance with the scheme envisaged by the Indian Stamp Act, 1899, as applicable in NCT of Delhi and the decision rendered in **M/s URC Construction (supra)**.

5. In view of the foregoing, the aforesaid order is set aside.

6. At this stage, learned Counsel for the Decree Holder seeks leave to withdraw the present petition with liberty to file again as and when situation arises after satisfying on the aspect of stamp duty in accordance with the applicable law.

7. Leave and liberty as aforesaid is granted.

8. The petition is accordingly dismissed as withdrawn.

OM PRAKASH SHUKLA, J

OCTOBER 8, 2026/pa

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¹ **OMP (ENF.) (COMM.) 155/2026**

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