



2026:KER:48650

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE HARISANKAR V. MENON

FRIDAY, THE 3<sup>RD</sup> DAY OF JULY 2026 / 12TH ASHADHA, 1948

WP(C) NO. 9815 OF 2021

**PETITIONER:**

ZURI HOTELS AND RESORTS PRIVATE LIMITED  
A COMPANY INCORPORATED UNDER THE PROVISIONS OF THE  
COMPANIES ACT, 1956, HAVING ITS REGISTERED OFFICE  
AT THE ZURI WHITE SANDS, GOA REPORT AND CASINO,  
VARCA BEACH, VARCA, SALCETE, GOA - 403 721,  
REPRESENTED BY ITS AUTHORISED SIGNATORY, AJI  
P.ARAVIND, AGED 41 YEARS, COMPANY EMPLOYEES,  
S/O.G.ARAVINDAKSHAN UNNITHAN, RESIDING AT PRASANTH  
BHAVAN, PADANILAM P.O., NOORANAD, PIN - 680 504.

BY ADVS.  
SRI.S.SREEKUMAR (SR.)  
SRI.BASIL MATHEW  
SMT.JEMIMAH GEORGE MATHEW  
SMT.ANU STEPHEN  
SMT.SANJANA SARA VARGHESE ANNIE  
SRI.NINAN JOHN

**RESPONDENTS:**

- 1 THE PRINCIPAL SUB -REGISTRAR  
KOTTAYAM, COLLECTORATE, KOTTAYAM - KUMILY ROAD,  
KOTTAYAM, KERALA - 686 002.
- 2 THE TAHSILDAR (LR)



**KOTTAYAM, TALUK OFFICE, KOTTAYAM,  
KERALA - 686 001.**

- 3 THE ADDITIONAL TAHSILDAR  
TALUK OFFICE, KOTTAYAM,  
KERALA - 686 001.**
- 4 THE VILLAGE OFFICER  
KUMARAKOM VILLAGE, KOTTAYAM,  
KERALA - 686 563.**
- 5 THE DEPUTY TAHSILDAR  
KOTTAYAM TALUK, TALUK OFFICE,  
KOTTAYAM, KERALA - 686 001.**
- 6 THE STATE OF KERALA  
REPRESENTED BY SECRETARY (REVENUE DEPARTMENT),  
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM.**

**SRI. BALAPRASANNAN, GP**

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD  
ON 03.07.2026, THE COURT ON THE SAME DAY DELIVERED THE  
FOLLOWING:**



## **JUDGMENT**

**“C.R.”**

The petitioner is a company registered under the provisions of the Companies Act. The challenge in this writ petition is against Exts.P1 and P2 issued by the 1<sup>st</sup> respondent - Sub - registrar directing the petitioner to satisfy the stamp duty under the provisions of the Kerala Stamp Act, 1959 (for short ‘the Act, 1959’), with respect to an amalgamation/ de-merger.

2. The short facts necessary for the disposal of this writ petition are noticed as under:-

M/s. Laguna Kumarakam Resorts Private Limited purchased an extent of 06 Hectors and 89.22 Ares of properties as evidenced by Ext.P4. Later, during 2009, the afore company was amalgamated with M/s. Zuri Hospitality Private Limited pursuant to Ext.P5 order dated 31.03.2010 of the Bombay High Court (Goa Bench). On the basis of the afore, M/s. Zuri Hospitality Private Limited sought for mutation of the properties. Subsequently, the company M/s. Zuri Hospitality Private Limited sought for reorganisation in the form of de-merger with respect



to the activities in the State of Kerala. Appropriate application filed before the Bombay High Court culminated in Ext.P7 order of de-merger dated 16.08.2012. On the basis of the de-merger pursuant to Ext.P7, a fresh mutation was sought for as evidenced by Ext.P8. The petitioner also submitted copies of Ext.P5 merger order as well as Ext.P7 de-merger order before the 3<sup>rd</sup> respondent herein. However, the prayer for mutation was not favourably considered, as evidenced by Ext.P11 order dismissing the mutation application with reference to the provisions of the Registration Act,1908 (for short, 'the Act') contending that the petitioner was expected to carry out registration with respect to Exts.P5 and P7. Ext.P11 order was the subject matter of challenge before this Court in W.P.(C) No.10939 of 2017. By Ext.P12 judgment dated 05.03.2018, a learned Single Judge of this Court decided the issue in favour of the petitioner, holding that there is no requirement for making any registration of the documents in question. The judgment at Ext.P12 was challenged by the revenue (respondents 3 and 4) before the Division of this Court by instituting W.A. No.1622 of



2019. The writ appeal was also disposed of, by making minor modifications with respect to the judgment of the learned Single Judge also finding that the procedural requirement under Section 89(5) of the Registration Act requires to be met by the petitioner. On that basis, the petitioner sought for sending the copies of the order of merger as well as de-merger to the revenue authorities in Kerala including the registering authorities. By the orders at Exts.P14 and P15, the Bombay High Court (Goa Bench) directed the afore orders to be sent to the registering authorities in Kerala. It is on the basis of the afore that Ext.P1 has been issued by the Registrar, finding that the petitioner is to satisfy stamp duty under the provisions of the Act, 1959 to the extent of Rs.2,01,90,659/-. It is seeking to challenge Ext.P1 and P2 issued as above as well as the coercive proceedings initiated under the Kerala Revenue Recovery Act, 1968, that the petitioners have instituted in the captioned writ petition.

3. I have heard Sri. S. Sreekumar, the learned senior counsel instructed by Sri. Basil Mathew, the learned counsel for



the petitioner as well as Sri. Balaprasannan, the learned Government Pleader for the respondents herein.

4. The short issue arising for consideration in this writ petition is with reference to the sustainability or otherwise of Exts.P1 and P2.

5. The learned senior counsel for the petitioner Sri. Sreekumar sought to rely on the provisions of Section 2(d) of the Act, 1959 to state that the requirement for satisfying the stamp duty with respect to “amalgamation” or “reconstruction” has been introduced only with prospective operation from 01.04.2020. According to him, the chargeable activity with respect to the present case is the amalgamation approved by this Court at Ext.P5 and the reconstruction approved at Ext.P7. Therefore, the question has to be addressed with respect to the dates of Exts.P5 and P7 under any circumstances. He also sought to rely on the judgment of the Apex Court in ***Vijay v. Union of India and Others [(2023) 17 SCC 455]***, which has categorically found that the crucial date is the date of execution in the instrument in question - in the case at hand the



judgments/ orders at Exts.P5 and P7.

6. The learned Government Pleader, on the other hand, would point out that the term “conveyance” has been amended with reference to the provisions of Section 2(d) of the Act, 1959 by including the deed of amalgamation also.

7. However, in my opinion, even the amendment pursuant to Section 2(d) pointed out by the learned Government Pleader has come into operation only with effect from 13.11.2016. Admittedly, there is no retrospective operation given to either the amendments of the year 2016 or to the amendment of the year 2020.

8. Here it is also to be noted that the amalgamation/ reconstruction has taken place in 2009 and 2012, respectively. The afore were approved by the orders of the Bombay High Court pursuant to Exts.P5 and P7. When the petitioner sought for mutation originally the respondents did not deem it fit to demand stamp duty under the Act, since the Act did not cover those transaction. It is only because the Bombay High Court directed the earlier orders [Exts.P5 and P7] to be send to the



authorities in Kerala after the amendments of the years 2016 and 2020 that the impugned demand has been made. Straight away it is to be noticed that the orders of the High Court cannot be made the basis for demand of stamp duty, since the statute cannot and does not visualise the orders of the Court as attracting stamp duty.

9. In the light of the afore, since the chargeable activity is with respect to the amalgamation/reconstruction, approved pursuant to the orders at Exts.P5 and P7, I am of the opinion that the amendments of 2016 or of 2020 would not have any application since they do not have any retrospective operation. As has been found by the Apex Court in **Vijay** (*supra*), the crucial date is the date of execution of the instrument in question. In the case at hand, the issue requires to be addressed, in any event, with reference to the dates of Exts.P5 and P7.

In the said circumstances, I am of the opinion that the insistence on the part of the 1<sup>st</sup> respondent through Exts.P1 and P2 has been made without taking note of the crucial dates as



well as the fact that amendments were not having any retrospective operation.

Hence, I am of the opinion that the petitioner is entitled to succeed. Resultantly, this writ petition would stand allowed setting aside Exts.P1 and P2. Needless to state that the coercive proceedings initiated on the basis of the afore under the Revenue Recovery Act, 1968 would also stand set aside.

Sd/-

**HARISANKAR V. MENON**  
**JUDGE**

SRJ



**APPENDIX OF WP(C) NO. 9815 OF 2021**

**PETITIONER'S EXHIBITS**

- |                   |                                                                                                                                                                                                                                                             |
|-------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>EXHIBIT P1</b> | <b>TRUE COPY OF THE ORDER BEARING NO. C-230/20 DATED 8.7.2020 WITH RESPECT TO MERGER ORDER ISSUED BY THE RESPONDENT NO.1.</b>                                                                                                                               |
| <b>EXHIBIT P2</b> | <b>TRUE COPY OF THE ORDER BEARING NO.C-230/20 DATED JULY 8,2020 WITH RESPECT TO DE-MERGER ORDER ISSUED BY RESPONDENT NO.1.</b>                                                                                                                              |
| <b>EXHIBIT P3</b> | <b>TRUE COPY OF THE REVENUE RECOVERY NOTICE OF RESPONDENT NO.5 BEARING NO.RRC NO.2021/589/05 DATED MARCH 8,2021.</b>                                                                                                                                        |
| <b>EXHIBIT P4</b> | <b>DETAILS OF THE 06 HECTARES AND 89.22 ARES OF PROPERTIES HELD BY THE PETITIONER.</b>                                                                                                                                                                      |
| <b>EXHIBIT P5</b> | <b>TRUE COPY OF THE MERGER ORDER OF HON'BLE HIGH COURT OF JUDICATURE, KOMBAY (GOA BENCH) ON THE SCHEME OF AMALGAMATION DATED MAR 31, 2010, IN COMPANY PETITION NO.35 OF 2009 BY WHICH LAGUNA WAS AMALGAMATED WITH ZHPL.</b>                                 |
| <b>EXHIBIT P6</b> | <b>ZHPL'S MUTATION APPLICATION DATED APRIL 17, 2012, BEFORE RESPONDENT NO.4.</b>                                                                                                                                                                            |
| <b>EXHIBIT P7</b> | <b>TRUE COPY OF THE ORDER OF HON'BLE HIGH COURT OF JUDICATURE, BOMBAY(GOA BENCH) ON THE SCHEME OF ARRANGEMENT (IN THE NATURE OF DE-MERGER) DATED AUGUST 16, 2012 IN THE COMPANY PETITION NO.04 OF 2012 BY WHICH ZHPL WAS DE-MERGED INTO THE PETITIONER.</b> |



- EXHIBIT P8** DULY ACKNOWLEDGED COPY OF THE MUTATION APPLICATION DATED JUNE 13, 2013 FILED WITH RESPONDENT NO.4.
- EXHIBIT P9** TRUE COPY OF THE REMINDER LETTER DATED JUNE 27,2014 SENT TO RESPONDENT NO.3 FURNISHING COPIES OF ALL PERTINENT DOCUMENTS.
- EXHIBIT P10** TRUE COPY OF THE OPINION OF ADVOCATE GENERAL, KERALA DATED OCTOBER 04,2014.
- EXHIBIT P11** TRUE COPY OF THE ORDER OF RESPONDENT NO.3 BEARING NO.G.2.2423/14 KDS DATED FEBRUARY 5, 2016.
- EXHIBIT P12** TRUE COPY OF THE JUDGMENT DATED MARCH 05, 2018 IN WP(C) NO.10939 OF 2017, OF THE HONORABLE HIGH COURT OF KERALA.
- EXHIBIT P13** TRUE COPY OF THE JUDGMENT DATED AUGUST 26, 2019 IN WA NO.1622 OF 2019, OF THE HONOURABLE HIGH COURT OF KERALA.
- EXHIBIT P14** TRUE COPY OF THE ORDER DATED JANUARY 10, 2020 IN COMPANY APPLICATION NO.2 OF 2020 OF THE HON'BLE HIGH COURT OF JUDICATURE AT BOMBAY, ALONG WITH LETTER BEARING REFERENCE NO.PDS/COAP NO.1-20 IN COP. 4-2012/106/2020 DATED JANUARY 23, 2020.
- EXHIBIT P15** TRUE COPY OF THE ORDER DATED JANUARY 10, 2020 IN COMPANY APPLICATION NO.1 OF 2020 OF THE HON'BLE HIGH COURT OF JUDICATURE AT BOMBAY, GOA BENCH ALONG WITH LETTER BERING REFERENCE NO.PDS/COAP-2-20/107/2020 DATED JANUARY 23, 2020.



- EXHIBIT P16**                      **TRUE COPY OF THE ENCUMBRANCE  
CERTIFICATE NUMBER P15495579 DATED  
FEBRUARY 22, 2020 ISSUED BY THE  
RESPONDENT NO.1.**
- EXHIBIT P17**                      **TRUE COPY OF THE FRESH MUTATION  
APPLICATION DATED MARY 4, 2020 FILED BY  
THE PETITIONER BEFORE RESPONDENT NO.4.**
- EXHIBIT P18**                      **TRUE COPY OF THE CONTEMPT NOTICE DATED  
JUNE 2,2020 ISSUED BY THE PETITIONER  
THROUGH LAWYER TO RESPONDENT NO.3 AND  
RESPONDENT NO.4.**
- EXHIBIT P19**                      **TRUE COPY OF THE REPLY LETTER G2-  
5328/2017 DATED JUNE 19,2020 ISSUED BY  
RESPONDENT NO.3.**
- EXHIBIT P20**                      **SCREENSHOT OF THE PROCEEDINGS DATED  
FEBRUARY 9,2021 IN THE CONTEMPT CASE AS  
PUBLISHED IN OFFICIAL WEBSITE OF THE  
HON'BLE HIGH COURT OF KERALA.**
- EXHIBIT P21**                      **TRUE COPY OF THE LETTER DATED AUGUST  
11, 2020 ISSUED BY RESPONDENT NO.2.**
- EXHIBIT P22**                      **TRUE COPY OF THE REPLY DATED SEPTEMBER  
18, 2020 SENT TO RESPONDENT NO.2.**
- EXHIBIT P23**                      **TRUE COPY OF THE ORDER BEARING NO.G2-  
5328/17 DATED NOVEMBER 17,2020 ISSUED  
BY RESPONDENT NO.2 TO THE PETITIONER.**
- EXHIBIT P24**                      **TRUE COPY OF THE ORDER BEARING NO.G2-  
5328/17 DATED FEBRUARY 27, 2021 ISSUED  
BY RESPONDENT NO.2 TO THE PETITIONER.**
- EXHIBIT P25**                      **TRUE COPY OF REPLY DATED 25/03/2021 TO  
THE EXHIBIT P3 REVENUE RECOVERY NOTICE,  
SENT BY THE PETITIONER TO RESPONDENT  
NO.2.**



**EXHIBIT P26                      TRUE COPY OF THE BOARD RESOLUTION DATED  
MARCH 21, 2017 OF THE PETITIONER  
COMPANY.**

**RESPONDENTS' EXHIBITS**

**Exhibit R1(a)                      True copy of the order dated,  
23.01.2020 in Book Volume as No.  
F17/2020**