Serial No. 04

HIGH COURT OF JAMMU & KASHMIR AND LADAKH AT JAMMU

WP(C) No. 1746/2026

M/S KC House of Reality LLP .....Appellant(s)/Petitioner(s)

Through: Mr. A. M. Dar, Sr. Advocate with
Mr. Danish Majid, Advocate.
(Through virtual mode)

vs

UT of J&K and others ..... Respondent(s)

Through: Ms. Nazia Fazal, Assisting counsel vice
Mrs. Monika Kohli, Sr. AAG.

CORAM: HON'BLE MR. JUSTICE SANJAY PARIHAR, JUDGE

ORDER
04.08.2026

01. Heard learned counsel for the petitioner.

02. The case set up by the petitioner is that, with regard to the same transaction, he has been taxed twice for payment of stamp duty, which is arbitrary in law.

03. The present petition raises a short but important issue concerning arbitrary retention of stamp duty by the respondents inasmuch as stamp duty amounting to Rs. 2,21,380/- was charged and recovered on the Power of Attorney but the said amount was never adjusted nor refunded when the subsequent Sale Deed was registered on the strength of that very Power of Attorney.

04. Learned counsel for the petitioner while placing reliance upon the judgment rendered by this Court in ***"Mohammad Iqbal Vakil Vs Registrar [Principal District Judge] Baramulla" reported as 2015 SCC Online J&K 120: AIR 2015 J&K 89*** and a recent order passed by a Co-ordinate Bench

of this Court in case titled, ***"M/S KC House of Reality Vs. Union Territory of J&K & Ors"*** passed in WP(C) No. 1670/2026, submitted that the controversy has already been settled and interpreted by this Court in the aforesaid judgments which clearly laid down the intent of the legislature that in case, several instruments are executed/employed for completing a single transaction, only the principal instrument shall be chargeable with a duty prescribed for it as per the Schedule-I of Stamp Act of 1977. It is, therefore, argued that on the aforesaid legal analogy the instant writ petition be disposed of.

05. I have heard learned counsel for the petitioner and gone through the judgments cited at Bar**.** The instant petition is ***disposed of*** with the direction to respondent Nos. 2 to 4 to consider the refund of the stamp duty paid by the petitioner on the Irrevocable General Power of Attorney executed and registered on 23.10.2024 before respondent No. 4 minus the amount of Rs. 100. This shall be done after treating the instant writ petition as representation with direction to give similar treatment to the petitioners as laid down in aforesaid judgments (supra).

06. Petition stand***s 'disposed of'*** in the manner indicated as above**.**

(Sanjay Parihar)
Judge

Jammu
04.08.2026
Renu