



**IN THE HIGH COURT OF KARNATAKA AT BENGALURU**

**DATED THIS THE 29<sup>TH</sup> DAY OF APRIL, 2026**

**BEFORE**

**THE HON'BLE MR. JUSTICE SACHIN SHANKAR MAGADUM**

**WRIT PETITION NO. 13813 OF 2026 (GM-ST/RN)**

**BETWEEN:**

M/S. SNN BUILDERS PRIVATE LIMITED  
A COMPANY INCORPORATED UNDER THE  
COMPANIES ACT, 1956  
HAVING ITS OFFICE AT NO.35/B,  
1ST MAIN ROAD, 3RD PHASE,  
J.P NAGAR, BENGALURU - 560 078  
REPRESENTED BY ITS DIRECTOR  
SRI. NITIN AGARWAL  
S/O SRI. RAMESH CHANDRA AGARWAL,  
AGED ABOUT 47 YEARS.

...PETITIONER

(BY SRI. SUDHAKAR G.V, ADVOCATE)

**AND:**

1. THE STATE OF KARNATAKA  
BY ITS SECRETARY,  
THE REVENUE DEPARTMENT,  
M.S BUILDING, DR. AMBEDKAR VEEDHI,  
BENGALURU - 560 001.
2. INSPECTOR GENERAL OF REGISTRATION  
AND COMMISSIONER OF STAMPS,  
KANDAAYA BHAVAN, 8TH FLOOR  
KG ROAD, BENGALURU - 560 009.

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Location: High  
Court of  
Karnataka



3. THE DEPUTY COMMISSIONER  
(STAMPS) AND DISTRICT REGISTRAR,  
SHIVAJINAGAR REGISTRATION DISTRICT  
AT NO. 122/2, 'MONARCH CHAMBERS',  
INFANTRY ROAD, BENGALURU - 560 001.
4. THE SUB-REGISTRAR,  
INDIRANAGAR  
OFFICE AT NO. 22 AND 44,  
BDA SHOPPING COMPLEX, DOMLUR,  
BENGALURU - 560 071.

...RESPONDENTS

(BY SMT. NAVYA SHEKAR, AGA)

THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO SET-ASIDE/QUASH THE ORDER DATED 23/12/2025 BEARING NO. DRO/SJN/RFD/336/2025-26/1956 PASSED BY THE DISTRICT REGISTRAR, SHIVAJINAGAR REGISTRATION DISTRICT, BENGALURU THE RESPONDENT NO.3 HEREIN (ANNEXURE-H) IN SO FAR IS CONCERNED TO DEDUCTION OF RS.30,53,196/- (RUPEES THIRTY LAKH FIFTY THREE THOUSAND ONE HUNDRED AND NINETY SIX ONLY) TOWARDS STAMP OF DUTY, RS.3,23,450/- (RUPEES THREE LAKH TWENTY THREE THOUSAND FOUR HUNDRED AND FIFTY ONLY) TOWARDS CESS, RS.97,035/- (RUPEES NINETY SEVEN THOUSAND THIRTY FIVE ONLY) TOWARDS DEDUCT PAYMENTS TO LOCAL BODIES OF THE NET PROCEEDS OF DUTY LEVIED BY THEM ON TRANSFER OF PROPERTY AND RS.32,34,500/- (RUPEES THIRTY TWO LAKH THIRTY FOUR THOUSAND FIVE HUNDRED ONLY) TOWARDS REGISTRATION FEE AND ETC.,



THIS PETITION, COMING ON FOR PRELIMINARY HEARING, THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

CORAM: HON'BLE MR. JUSTICE SACHIN SHANKAR MAGADUM

**ORAL ORDER**

The petitioner is assailing the order dated 23.12.2025 passed by respondent no.3 as per Annexure-H in deducting 20% stamp duty and cess and 50% registration charges. Consequently, a mandamus is sought against respondents no.3 and 4 to refund an amount of Rs.30,53,196.00 towards stamp duty, Rs.3,23,450.00 towards cess, Rs.97,035.00 towards payment to local bodies and Rs.32,34,500.00 towards registration fee.

2. Heard learned counsel for the petitioner and learned Additional Advocate General. Perused the material placed on record.

3. The material on record unmistakably discloses that the petitioner, acting in furtherance of a proposed transaction for purchase of 6,469 square meters out of 6,844 square meters of transferable developmental rights (TDR) issued by the



Commissioner, had proceeded to prepare a draft sale deed. It is borne out from the pleadings that, in anticipation of completion of the transaction and acting upon the demand indicated by respondent No.4, the petitioner remitted substantial amounts through online mode towards stamp duty, registration charges, cess, and other incidental levies. However, owing to supervening circumstances, the contemplated transaction did not fructify and the document, though uploaded, was never presented for registration nor came to be registered in accordance with law. In that backdrop, the petitioner sought refund of the entire amounts so remitted. Astonishingly, respondent No.4, while processing the request, has effected deductions to the extent of 20% towards stamp duty and cess and 50% towards registration charges, thereby compelling the petitioner to invoke the extraordinary jurisdiction of this Court.

4. This Court finds that the controversy raised in the present writ petition is no longer res integra. A Co-ordinate Bench of this Court, in W.P.No.19837/2019, while dealing with an identical factual matrix, has authoritatively held that the liability to pay stamp duty, registration fee and allied charges



arises only upon a document being duly presented and registered in accordance with the provisions of the Registration Act and the applicable stamp laws. It has been unequivocally held that where the transaction fails and the document is not registered, the State or its instrumentalities cannot unjustly retain any portion of the amount remitted towards such charges. The Co-ordinate Bench has further clarified that in such circumstances, the authorities are under a legal obligation to refund the entire amount without imposing any deductions, as retention of such amounts would be contrary to law and would amount to unjust enrichment.

5. In the light of the aforesaid binding pronouncement, which squarely covers the issue involved in the present petition, this Court is of the considered view that the impugned order passed by respondent No.3 as per Annexure-H, insofar as it permits deductions from the amounts refundable to the petitioner, is patently illegal, arbitrary and unsustainable in law. The action of the respondents in effecting partial refund by imposing deductions, despite the admitted position that the document was never registered, runs contrary to the settled



legal position and cannot be countenanced. Consequently, the impugned order warrants interference and is liable to be quashed. Resultantly, appropriate directions are required to be issued to secure complete restitution in favour of the petitioner.

6. For the foregoing reasons, this Court proceeds to pass the following:

**ORDER**

- i. The writ petition is hereby ***allowed***;
- ii. The impugned order dated 23.12.2025 passed by respondent No.3, as per Annexure-H, is quashed and set aside in its entirety;
- iii. Respondent Nos.3 and 4 are hereby directed to refund to the petitioner the entire amounts remitted, namely:
  - (a) Rs.30,53,196/- towards stamp duty;
  - (b) Rs.3,23,450/- towards cess;
  - (c) Rs.97,035/- towards payments made to local bodies; and



(d) Rs.32,34,500/- towards registration fees;  
without effecting any deduction whatsoever;

iv. The aforesaid exercise of refund shall be completed within a period of four (4) weeks from the date of receipt of a certified copy of this order;

v. In the event of default in complying with the aforesaid direction within the stipulated period, the amounts due shall carry interest at the prevailing lending rate of the State Bank of India, presently at 14.65% per annum, from the date of expiry of the said period till the date of actual realization;

vi. No order as to costs.

Sd/-  
**(SACHIN SHANKAR MAGADUM)**  
**JUDGE**