



CNR: KAHC010691772023

NC: 2026:KHC:54099
WP No. 422 of 2024

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 29TH DAY OF SEPTEMBER, 2026

BEFORE

THE HON'BLE MR. JUSTICE T.P.VIVEKANANDA

WRIT PETITION NO.422 OF 2024 (GM-ST/RN)

BETWEEN:

SUPER TILES AND MARBLE PVT. LTD.,
(COMPANY REGISTER UNDER
COMPANIES ACT)
REGISTERED ADDRESS AT PLOT NO.341,
2ND PHASE, KIADB INDUSTRIAL AREA,
HAROHALLI, KANAKAPURA ROAD,
BENGALURU-562 112,
REPRESENTED BY ITS DIRECTOR,
SUDHAKAR MODY.

...PETITIONER

(BY SRI. RENUKA PRASAD, ADVOCATE FOR
SRI. K.G.KAMATH, ADVOCATE)

AND:

1. THE REGIONAL COMMISSIONER
(APPELLATE AUTHORITY),
BMTc BUILDING, K.H.ROAD,
SHANTINAGAR,
BENGALURU-560 027.
2. THE DISTRICT REGISTRAR
RAMANAGARA DISTRICT,
DISTRICT OFFICE COMPLEX,
BENGALURU-MYSURU ROAD,
RAMANAGARA-562 159.

Digitally signed
by PAVITHRA B
Location: HIGH
COURT OF
KARNATAKA



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3. THE SUB-REGISTRAR
KANAKAPURA TOWN,
KANAKAPURA-562 117.

...RESPONDENTS

(BY SMT. K.P.YASHODHA, AGA)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE ENDORSEMENT DTD. 10.10.2023 ISSUED BY THE R-1 AS PER ANNEXURE-A AND DIRECT THE R-2 TO TRANSFER THE AMOUNT WRONGLY CREDITED TO R-1 AND IN THE ALTERNATIVE, DIRECT THE R-2 FOR FRESH CONSIDERATION AND DETERMINATION OF THE VALUE OF THE PETITIONERS PROPERTY AND GIVE THE PETITIONER THE OPPORTUNITY OF A FAIR HEARING TO SUBMIT HIS SUBMISSION ABOUT THE VALUATION OF THE PROPERTY.

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

CORAM: HON'BLE MR. JUSTICE T.P.VIVEKANANDA

ORAL ORDER

The petitioner had approached the first respondent challenging the order passed by the second respondent directing the petitioner to pay the deficit stamp duty.

2. For entertaining an appeal under Section 45A of the Karnataka Stamp Act, 1957, it is a pre-



condition that 50% of the stamp duty determined and demanded by the second respondent was required to be deposited before the Appellate Authority i.e., respondent No.1. The petitioner had sought for waiver of pre-deposit. The said request was rejected through notices dated 30.06.2022 and 11.08.2022. The said notices were called in question in W.P.No.18639/2022 before this Court. The said writ petition was disposed of on 30.09.2022 granting liberty to the petitioner to make deposit of 50% of the disputed amount within three weeks, subject to which the appeal filed before the first respondent was restored to be heard and disposed of in accordance with law.

3. Instead of depositing 50% of the disputed amount before the first respondent-Appellate Authority, it appears that the petitioner has deposited 50% of the demanded amount before the second respondent.

4. In terms of the direction of this Court in W.P.No.18639/2022, the petitioner has not deposited 50%



of the disputed amount. Respondent No.1-Appellate Authority issued an endorsement dated 10.10.2023 dismissing the appeal filed by the petitioner on the ground that in terms of the orders of this Court 50% of the amount is not deposited. It is the said endorsement, which is called in question in the present writ petition.

5. It is the submission of the learned counsel for the petitioner that by inadvertence 50% of the disputed amount has been deposited before the second respondent. After filing of the present writ petition, the petitioner had approached the second respondent seeking refund of the amount, which is wrongly deposited before it. Considering the said request, respondent No.2 by order dated 03.11.2025 directed the refund of the amount, which was wrongly deposited before it in favour of the petitioner.

6. Learned AGA has produced the copy of the order dated 03.11.2025 for perusal of this Court.



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7. In the light of the fact that the amount, which was wrongly deposited before the second respondent has already been refunded to the petitioner, it is for the petitioner to deposit the very same amount with the first respondent with a request to restore the appeal and consider it on merits.

8. In the circumstances, without expressing any opinion about the merits of the claim of the petitioner, it is expedient for this Court to quash the endorsement dated 10.10.2023 issued by respondent No.1 at Annexure-A and restore the appeal filed before respondent No.1 for fresh consideration.

9. In the result,

- (i) The writ petition is ***allowed-in-part***.
- (ii) The endorsement dated 10.10.2023 issued by respondent No.1 at Annexure-A bearing No.RCO/STP(APPEAL) CR/7/2022 is quashed.



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- (iii) The petitioner is permitted to make deposit of 50% of the disputed amount with respondent No.1 within a period of four weeks from the date of receipt of certified copy of this order.
- (iv) Upon deposit of the said amount, first respondent to take up the appeal filed by the petitioner on board and decide the same in accordance with law within a period of three months thereafter.
- (v) Ordered accordingly.

**Sd/-
(T.P.VIVEKANANDA)
JUDGE**