

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.18579 of 2013

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Ram Babu @ Ram Babu Prasad, son of Late Krishna Nandan Prasad,
resident of Mohalla- Lal Bazar, Bettiah, in front of Bharat Jalpan, P.S-
Bettiah, District- West Champaran. Petitioner

Versus

1. The State Of Bihar, Through Commissioner And Secretary- Cum-
Inspector General, Registration Department, Government Of Bihar,
Vikas Bhawan, Patna.
2. Commissioner And Secretary- Cum- Inspector General, Registration
Department, Government Of Bihar, Vikas Bhawan, Patna.
3. Commissioner, Tirhut Division, Muzaffarpur.
4. Inspector Of Registration Office, Tirhut Division, Muzaffarpur.
5. Registrar, District Registry Office, Bettiah, West Champaran.

.... Respondents

with

Civil Writ Jurisdiction Case No.19105 of 2013

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Mostt. Chandra Mani Kuer @ Chandra Mani, wife of Late Krishna Nandan
Prasad, Resident of Mohalla - Lal Bazar, Bettiah, in front of Bharat Jalpan,
P.S. - Bettiah, District - West Champaran Petitioner

Versus

1. The State of Bihar, through Commissioner and Secretary-Cum-
Inspector General, Registration Department, Government of Bihar,
Vikas Bhawan, Patna
2. Commissioner and Secretary-Cum-Inspector General, Registration
Department, Government of Bihar, Vikas Bhawan, Patna
3. Commissioner, Tirhut Division, Muzaffarpur
4. Inspector of Registration Office, Tirhut Division, Muzaffarpur
5. Registrar, District Registry Office, Bettiah, West Champaran

.... Respondents

with

Civil Writ Jurisdiction Case No.19795 of 2013

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Deepak Kumar, son of Late Krishna Nandan Prasad, Resident of Mohalla -
Lal Bazar, Bettiah, in front of Bharat Jalpan, P.S. - Bettiah, District - West
Champaran Petitioner

Versus

1. The State of Bihar, through Commissioner and Secretary-Cum-
Inspector General , Registration Department, Government of Bihar,
Vikas Bhawan, Patna
2. Commissioner and Secretary-Cum-Inspector General, Registration
Department, Government of Bihar, Vikas Bhawan, Patna
3. Commissioner, Tirhut Division, Muzaffarpur
4. Inspector of Registration Office, Tirhut Division, Muzaffarpur
5. Registrar, District Registry Office, Bettiah, West Champaran

.... Respondents

with

Civil Writ Jurisdiction Case No.21080 of 2013

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Saroj Devi, wife of Rajan Kumar, resident of Mohalla- Lal Bazar, Bettiah,
in front of Bharat Jalpan, P.S.- Bettiah, District- West Champaran

.... Petitioner

Versus

1. The State of Bihar, through Commissioner and Secretary-Cum-Inspector General, Registration Department, Government of Bihar, Vikas Bhawan, Patna
2. Commissioner and Secretary-Cum-Inspector General, Registration Department, Government of Bihar, Vikas Bhawan, Patna
3. Commissioner, Tirhut Division, Muzaffarpur
4. Inspector of Registration Office, Tirhut Division, Muzaffarpur
5. Registrar, District Registry Office, Bettiah, West Champaran

.... Respondents

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Appearance :

(In CWJC No.18579 of 2013)

For the Petitioner/s : Mr. Pramod Kumar Singh

For the Respondent/s : Mr. Rajesh Kr.Verma

(In CWJC No.19105 of 2013)

For the Petitioner/s : Mr. Pramod Kumar Singh

For the Respondent/s : Mr. Shashi Bhushan Kr.

(In CWJC No.19795 of 2013)

For the Petitioner/s : Mr. Pramod Kumar Singh

For the Respondent/s : Mr. S.S. Shabbar Hussain

(In CWJC No.21080 of 2013)

For the Petitioner/s : Mr. Pramod Kumar Singh

For the Respondent/s : Mr. Neeraj Nandan

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**CORAM: HONOURABLE MR. JUSTICE SAMARENDRA
PRATAP SINGH
ORAL ORDER**

4 29-10-2015 Heard learned counsel for the petitioners and the

State.

2. By filing the individual writ applications, the petitioner has prayed for quashing the common order dated 10.11.2012 passed by respondent no.4, which was affirmed in appeal by respondent no.3 assessing the value of the property mentioned in each of the sale deed as Rs.12,50,000/- in place of Rs.3,00,000/- and the consequential directions to all the petitioners

to pay further stamp fees and registration fees amounting to Rs.76,000/- and Rs.19,000/- respectively totaling Rs.95,000/-.

3. All the four petitioners purchased 14 Dhurs and 5 Dhurki of two storied constructed building appertaining to holding no. 177, ward no. 20 bearing plot nos. 5856, 5857, 5858, 5859 and 5860 through registered sale deed in the month of August, 2006 for a consideration of Rs.3,00,000/-. In other words, a total of 4.5 decimals of land of constructed building along with some land was purchased for a sum of Rs.12,00,000/- in total by all the four petitioners.

4. Before we consider the respective case of the parties, it would be necessary to notice the facts of the case in brief:

After purchasing the property from common vendor Krishna Kumar Goenka, each of the petitioners paid a sum of Rs.27,480/- as stamp duty and Rs.76,777/- as registration fees. On 20.08.2007, one Amit Jaiswal made a written complaint before the District Sub-Registrar that building worth Rs.50 lakhs has been sold by under valuing its price in order to evade stamp duty. On receipt of complaint, the District Sub-Registrar, West Champaran, Bettiah forwarded the same vide his letter, dated 14.07.2007, to the inspector of registration for determination of the cost of the land and the building under Section 47(A) of the Stamp Act. In

view of the letter of the District Sub-Registrar, the Inspector of Registration instituted four separate cases being Stamp Case no. 9 to 12 of 2007-08 under Section 47(A) of the Stamp Act against each of the four petitioners.

5. In spite of repeated notice, the petitioners chose not to appear and present their case. The respondent no.5 conducted an on spot enquiry for determination of the cost of the land and the building in question. On enquiry, he found that the sold property is double storeyed constructed building situated in the heart of Lal Bazar in the township of Bettiah and the property is purely commercial in nature. On enquiry, the shop-keepers of the nearing shops stated that the value of the building would be Rs.50,00,000/-. As the petitioners did not choose to appear to contest the case, the Inspector of Registration valued the land to be Rs.50,00,000/-. In other words, the value of each of the sale deed was assessed as Rs.12,50,000/- in place of Rs. 3,00,000/- mentioned in the sale deeds. Each of the petitioners were directed to pay additional stamp duty of Rs.76,000/- and registration fee of Rs.19,000/- totaling Rs.95,000/-. Being aggrieved by the order of the Inspector of Registration, each of the petitioners preferred appeal being, appeal nos. 206 of 2010, 207 of 2010, 208 of 2010 and 209 of 2010. Not being satisfied with the case of the petitioners, the appellate court affirmed the order of the Inspector

of Registration.



6. Assailing the orders of the two courts', the petitioners submit that they sold the land as per the value mentioned in the minimum value register prepared by the authorities. They further submit that the determination of cost of the land is also based on no evidence, in so much so that the authorities neither gave reference to any sale deed executed in the neighboring areas nor there is reference of any shopkeepers. They submit that such assessment is devoid of any credence. Relying upon a Constitution Bench decision of the Hon'ble Apex Court in case of Syed Yakoob Vs. K.S. Radhakrishnan and Others, reported in AIR 1964 SC 477, the petitioners submit that the findings, which is based on no evidence, is no finding in the eyes of law and writ of certiorari can be issued quashing such findings

7. On the other hand, counsel for the State submits that the petitioners in spite of repeated notice did not choose to appear before the Inspector of Registration. Furthermore, the Inspector of Registration had recorded the estimate of the property after making an on spot enquiry and in which the shopkeepers of the neighbouring area stated that the value of the property is worth Rs.50,00,000/- in place of Rs.12,00,000/-.

8. I have heard the counsel for the parties. It is true that the petitioners failed to appear before the Inspector of



Registration, despite a number of notices. The Inspector of Registration after making an on spot enquiry determined the value of the land along with the building at Rs.50,00,000/- in place of Rs.12,00,000/- mentioned in the four sale deeds. The contention of the petitioners that the value mentioned in the sale deed was in accordance with the value of the land mentioned in the minimum valuation register and as such it cannot be said that they sold the land by under valuing of the cost.

9. I would not be able to agree with this submission of the petitioners. The minimum value register is maintained only for the purpose that in no case, the value of the land or the property mentioned in the minimum value register can be assessed lower than what has been mentioned therein. It nowhere suggests that the value of the properties cannot be higher than the value mentioned in Minimum Value Register, which depends upon a lot of circumstances, namely, the nature of constructions, the materials used in the construction and the area in which the location of the property and its opening etc. In other words, the market value of a property can be much higher than the value mentioned in the minimum value register. Nonetheless, such determination of cost is necessarily to be based on some materials eg. (i) The sale deeds executed in near past in about areas near it. (ii) Valuation of property by an approved valuer, etc.

10. In my view the findings recorded by the Inspector of Registration is lacking specification and concrete materials, and as such the same is not sustainable in the eye of law and is accordingly set aside. However, this Court does not appreciate the attitude of the petitioners in not responding to the notice issued by the Inspector of Registration.

11. In case the petitioners again fail to respond to notice, they would be liable to heavy cost of Rs.1000/- each for not appearing on any particular date either through themselves or through their counsel. It is expected that the Inspector of Registration would decide the matter afresh in accordance with law within six months from the date of receipt of a copy of this order.

12. In the result, all the four writ applications succeed to the extent mentioned above.

(Samarendra Pratap Singh, J.)

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