

THE HON'BLE SRI JUSTICE A.RAMALINGESWARA RAO

CIVIL REVISION PETITION No.3976 of 2015

ORDER:

The petitioner is the first respondent in O.P. No.63/2007. He filed a petition in I.A. No.350/2015 in the said O.P. seeking to direct the seventh respondent in the said O.P. to pay stamp duty and penalty for the unregistered sale deed dated 12.04.1981. The O.P. was filed under the Land Acquisition Act for apportionment of compensation. The petitioner states that the respondents are not entitled for the amount whereas the respondents filed Ex.B.27 containing the endorsement of the Mandal Revenue Officer, Dharoor, validating the said document by collecting deficit stamp duty and registration fee as the document was styled as sale deed. Based on the said endorsement, the learned Senior Civil Judge, Gadwal, by order dated 23.07.2015 dismissed the application of the petitioner herein for collection of deficit stamp duty and penalty.

Learned counsel for the petitioner submits that the M.R.O, Dharoor Mandal, Mahabubnagar District, cannot decide the rights of the parties and validate the document. He further submits, by relying on a Division Bench judgment of this Court in **Konkana Ravinder Goud v. Bhavanarishi Co-operative House Building Society, Hyderabad**^[1], that the M.R.O cannot make incomplete transaction as a complete transaction by collecting stamp duty and penalty. He also submits that though he made an application for furnishing proceedings in A/2882/2005 of the Tahsildar, Dharoor Mandal, in order to verify whether the action taken by the Tahsildar was proper or not, and no information was furnished to the petitioner so far.

Here we are concerned with the collection of deficit stamp duty and registration fee in respect of the alleged completed transaction. If

the petitioner has any grievance with regard to the nature of transaction, it is always open to the petitioner to take appropriate proceedings in accordance with law. The interlocutory application, against which the present C.R.P. arises, relates to the collection of deficit stamp duty and registration only and since the same was already collected by the then M.R.O, Dharoor Mandal, the lower Court's order, refusing to direct the seventh respondent to pay stamp duty and penalty for the unregistered sale deed dated 12.04.1981, cannot be found fault.

Accordingly, the Civil Revision Petition is dismissed at the stage of admission.

The miscellaneous petitions pending, if any, shall stand closed.

A.RAMALINGESWARA RAO, J

28.09.2015

MVA

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