

IN THE HIGH COURT OF JUDICATURE AT PATNA

**Letters Patent Appeal No.1173 of 2015
IN
Civil Writ Jurisdiction Case No. 309 of 2014**

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Triveni Sah son of Late Sadhu Sah resident of village - Pandey Dih, P.O. Kumhaila,
P.S. - Charpokhari, District - Bhojpur.

.... Petitioner / Appellant

Versus

1. The State of Bihar through the Inspector General, Registration, Government of Bihar, Patna.
2. The Inspector General, Registration, Government of Bihar, Patna.
3. The Inspector, Registration Offices, Patna Division, Patna.
4. The Collector, Bhojpur at Ara.
5. The District Registrar, Bhojpur at Ara.
6. The District Sub-Registrar, Bhojpur at Ara.
7. The Circle Officer, Charpokhari, District - Bhojpur.
8. Uma Shankar Sharma son of Late Lal Mohar Sharma resident of village - Pandey Dih, P.O. Kumhaila, P.S. - Charpokhari, District - Bhojpur.

.... Respondents / Respondents.

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Appearance:

For the Appellant/s : Mr. Bibhakar Tiwary, Advocate.

For the Respondent/s : Mr. Kumar Ravish, Advocate.

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**CORAM: HONOURABLE MR. JUSTICE AJAY KUMAR TRIPATHI
and
HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD**

ORAL JUDGMENT

(Per: HONOURABLE MR. JUSTICE AJAY KUMAR TRIPATHI)

Date: 03-08-2017

Vide order dated 15.05.2015 the learned Single Judge refused to interfere with the order dated 26.12.2012 passed by the Inspector of Registration under the Indian Stamp Act, 1899, who directed deposit of deficit stamp duty of Rs. 61,500/-.

The registration of the land was done showing it as a 'Parti' land. However, certain complaints were received that it was actually a plot of land with a double storied house and only with the



object of not paying the correct value, the land was shown to be 'Parti'. An enquiry was held and thereafter it was revealed that a double storied house existed on the plot of land and it is for this reason and rationality that the learned Single Judge observed in his order-

“Learned counsel for the State to support such contention has also referred to a photograph which has been enclosed in the counter affidavit and though Mr. Tiwari has endeavoured to question the same but considering the fact that the proceeding was initiated by the Registration authorities within 3 months of the registration of the sale deed on 2.1.2012, it is difficult for this Court to believe that such a structure could have been built within three months of the execution of the sale deed or that even when the complaint had been made by the private respondent which resulted in a proceedings under Section 47A of the Act, yet the petitioner went ahead to construct the house. The very report of the District Sub Registrar as can be found in Form 1 of the rules enclosed with Annexure-5 manifests that as early as 9.5.2012 there already existed a fully constructed building over an area of 1700 sq. ft.”

Learned Judge refused to accept, despite the strong submission made that the construction was done subsequently after registration.

Even as a layman, certain things have to be tested on



rationality and the circumstances which have been dealt with by the learned Single Judge in his order, which has been quoted above. The reason indicated therein suggests that there was under-valuation and based on the under-valuation the appellant tried to draw advantage of registration by saving money.

The learned Single Judge despite the above fact waived 5% interest per month which is required to be paid on the deficit stamp duty for the reasons indicated therein. The appellant has got more than what he deserves by way of indulgence by the Writ Court. No further interference is warranted with the order impugned.

Appeal has no merit. It is dismissed.

(Ajay Kumar Tripathi, J)

(Rajeev Ranjan Prasad, J)

Dilip, AR

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