THE HONOURABLE SRI JUSTICE M. SATYANARAYANA MURTHY

C.R.P.No.2126 of 2011

ORDER

This revision under Article 227 of Constitution of India is filed challenging the order dated 28.03.2011 in I.A.No.451 of 2009 in O.S.No.17 of 2008 passed by the Senior Civil Judge, Sri kalahasti, levying stamp duty and penalty on the suit document i.e., sale letter dated 24.06.2004.

2. The parties hereinafter will be referred as arrayed in the petition for convenience.

3. The respondents filed I.A.No.451 of 2009 to reject the unregistered and unstamped sale letter dated 24.06.2004 as it is hit by provisions of Indian Stamp Act, 1899 (for short 'Stamp Act') and Registration Act, 1908 (for short 'Registration Act), while raising several other contentions. It is specifically contended that during trial, the document i.e., sale letter was marked as Ex.A3, but the same cannot be marked as it is unregistered and unstamped, conveying immovable property evidencing delivery of possession for value of Rs.3,50,000/- and the same is liable to be rejected.

4. The petitioner/plaintiff filed counter denying the material allegations, while admitting that the suit is filed for specific performance of agreement of sale, *inter alia* contended that the question of rejection of the document on the ground of non-registration would not arise. That apart, the document once admitted cannot be rejected since the document was marked

without raising any objection during evidence. Therefore, question of rejection of Ex.A3 does not arise at this stage in view of the bar under Section 36 of Stamp Act. It is also contended that the document under challenge would not create any interest or confer title in any immovable property, thereby the document is not required to be stamped, liable for levy of stamp duty and penalty and therefore, the document cannot be rejected and prayed for dismissal of the petition.

5. The trial Court, upon hearing argument of both the counsel, while concluding that there are no grounds to reject the document, ordered the office to levy stamp duty and penalty keeping the document in safe custody.

6. Aggrieved by the order under challenge, the present revision is filed under Article 227 of the Constitution of India by petitioner against respondents 1 to 4 initially. During pendency of the revision, the first respondent died leaving behind, respondents 2 to 5 and the proposed respondents 2 to 5 were brought on record vide orders dated 02.03.2012 in CRP MP No.830 of 2012.

7. The main grounds raised before this Court in the revision, in brief, are that the document once marked cannot be rejected on the ground of inadmissibility for want of stamp duty and registration, more particularly, when no objection was raised at the time of marking the document as Ex.A3 though it was marked in the presence of the counsel. When once the document was admitted, it cannot be rejected in view of the bar under Section 36 of Stamp Act and stamp duty and penalty cannot be levied, but the

trial Court, on erroneous appreciation of law, passed the impugned order.

8. During hearing, learned counsel for revision petitioner Sri V. Sudhakar Reddy, reiterated the bar to exercise power under Section 36 of Stamp Act to levy stamp duty and penalty or to reject the document on the ground of its inadmissibility for want of stamp duty while contending that the suit itself was filed for specific performance of the agreement of sale-Ex.A3 and thereby non levy of stamp duty and penalty is not a ground to reject the document and the Court on its own motion cannot levy stamp duty and penalty and prayed to set aside the order passed by the trial Court by allowing the revision petition.

9. Whereas learned counsel for respondents Sri T. Janardhana Rao, while supporting the order in all respects has drawn the attention of this Court to Section 33 of Stamp Act and to contend that it is the duty of the Court to levy stamp duty and penalty when the document is produced before the Court for admitting in evidence and that too, the provisions of Stamp Act have to be construed strictly as it is a fiscal enactment, and If liberal interpretation is given to such provision, it would cause colossal loss to the state exchequer. When the Court did not exercise power under Section 33 of Stamp Act, the respondents herein can raise such objection at any time in view of the power under Order 13 Rule 3 of CPC and prayed to dismiss the revision petition confirming the order passed by the trial Court.

10. The suit document is styled as sale letter and the suit was filed for specific performance of contract/agreement of sale treating the document as agreement. The trial Court, upon considering the recitals of the sale letter dated 24.06.2004, treated it as agreement of sale coupled with delivery of possession. Marking of the document was not objected at the time of marking document as Ex.A3, but raised objection before the trial Court at later stage by filing an application under Sections 17, 37 and 47 of the Registration Act. But the petition under Sections 37 and 47 of the Registration Act is not maintainable as Section 17 of the said Act specifies what are the documents compulsory registerable and Section 47 of the said Act deals with operation of the document from the date of registration and Section 37 of the said Act deals with issue of summons on receipt of process fee payable, calling upon a person whose appearance is required. However, quoting of wrong provision or misquoting of a provision is not a ground to reject the petition, if, the petitioner is otherwise entitled to claim the relief.

11. Order 13 Rule 3 of CPC deals with power of the Court to reject irrelevant or inadmissible document at any stage if it considers irrelevant or otherwise inadmissible, recording the grounds of such rejection. Thus, the Court is competent to reject such document even if the document is admitted in evidence and marked as exhibit.

12. The main contention of the counsel for petitioner Sri V. Sudhakar Reddy, before this Court is that when the

document was marked as Ex.A3 before the trial Court, the admissibility of the same cannot be questioned in view of the bar under Section 36 of Stamp Act. Undoubtedly, it is made clear under Section 36 of Stamp Act that where an instrument has been admitted in evidence, such admission shall not, except as provided in Section 61, be called at any stage of the same suit or proceeding on the ground that the instrument has not been duly stamped.

13. In the present case on hand, the document is styled as sale letter coupled with delivery of possession. Even if the document is treated as agreement evidencing delivery of possession, the document is required to be stamped as if it is a sale deed. Under explanation I of Article 47-A of Schedule 1-A of Stamp Act, an agreement to sell followed by or evidencing delivery of possession of the property agreed to be sold shall be chargeable as a 'sale' under this Article:

Provided that, where subsequently a sale deed is executed in pursuance of an agreement of sale as aforesaid or in pursuance of an agreement referred to in Clause (B) of Article 6, the stamp duty, if any, already paid or recovered on the agreement of sale shall be adjusted towards the total duly leviable on the sale deed.

This explanation was brought on the statute by A.P. Act 21 of 1995 w.e.f 01.04.1995. Thus, from the reading of explanation I of Article 47-A of Schedule 1-A, a document followed by or evidencing delivery of possession of the property is liable to be stamped as sale deed. The contention of the petitioner's counsel is that the document cannot be ordered to be impounded levying stamp duty and penalty at this stage.

14. When an agreement of sale is coupled with delivery or followed by delivery of possession unless stamp duty is paid as a regular sale deed, the same cannot be admitted in evidence as it is insufficiently stamped, in view of the law declared in ***Mekapothula Linga Reddy v. Durgempudi Gangi Reddy***[1]. Similarly in ***Veena Hasmukh Jain V. State of Maharashtra***[2] wherein the Apex Court held that where a document contains a recital regarding delivery of possession of property in pursuance of agreement of sale, where by way of endorsement on the reverse of the document or under a separate receipt, it has to be stamped on the sale deed as contemplated under Article 47-A of Schedule 1-A of Stamp Act. The same decision is reiterated in ***Jannuchander Babu vs Manchikatla Satyanarayana***[3]. Thus, in view of the law declared by the Apex Court and this Court in plethora of perspective judgments, the document under challenge was marked as Ex.A3 before the trial Court without any objection is inadmissible in evidence as it was written on an unstamped plain paper.

15. Though the contention of the learned counsel for petitioner is that the document cannot be rejected once admitted in evidence, in view of the law declared by this Court in the judgment, at any stage, the admissibility of the document can be questioned, if the Court did not judicially determine the admissibility of the document on any ground. In such case, the contention of the

[1] 1995(2) ALD 59
[2] AIR 1999 SC 807
[3] 2003(2) ALD 640

learned counsel for petitioner is that it is inadmissible and such objection cannot be raised with the aid of Section 37 of Stamp Act is unsustainable.

16. According to Section 33 of Stamp Act, every person having by law or consent of parties, authority to receive evidence, and every person in charge of a public office, except an officer of a police, before whom any instrument, chargeable, in his opinion, with duty, is produced or comes in the performance of his functions shall, if it appears to him that such instrument is not duly stamped, impound the same.

17. Thus, in view of Clause (1) of Section 33 of Stamp Act, it is the duty of the Court, who is competent to receive a document in evidence, to determine judiciously about the admissibility of the document if it is insufficient or unstamped document tendered to be ruled in evidence and impound the same. When the officer did not exercise power under Section 33(1) of Stamp Act, any of the parties may file an application to reject the same or to impound the document levying stamp duty and penalty payable on the document. An agreement of sale by which any right or liability having been created or purported to have been created, transferred or accepted or recorded, the stamp duty has to be paid by treating the document in evidence. Thus, the Officer of the Court being a public officer is competent to receive the document in evidence and competent to levy stamp duty and penalty by exercising power under Section 33 of Stamp Act.

18. The real controversy between the parties to the revision is as to the admissibility of sale letter as it was insufficiently stamped and in view of explanation to S.No.47A of Schedule I-A of Indian Stamp Act and in view of Section 17 of the Registration Act and that the trail Court without applying its mind marked the document as Ex.A3 in evidence. In such a case, admissibility of the document can be questioned in view of specific contention of the respondent.

19. Whereas, learned counsel for the petitioner contented that when a document is admitted and marked as exhibit, it cannot be questioned except under Section 61 in view of interdict contained under Section 36 of Indian Stamp Act.

20. The sale letter is dated 24.06.2004 and it is undisputedly a possessory agreement of sale as contended by the respondent. However, delivery of possession is disputed in the written statement while contending that the 4th defendant is in possession and enjoyment of the property. On the face of Sale letter, this is possessory contract of sale, subsequent to amendment of Explanation to S.No. 47A, Schedule 1- A of the Indian Stamp Act, which came into force in the year 1986. According to it, when a contract is followed by delivery of possession or evidenced by delivery of possession, stamp duty is to be paid as if it is a sale under S.No.47A of Schedule 1-A of the Indian Stamp Act. If the contention of the respondent is accepted that the document is a possessory contract or agreement of sale, it is liable to be stamped under S.No. 47A of Schedule 1-A of the Stamp Act. But it was

executed only on plain paper and the nomenclature is sale letter for Rs.3,50,000/-, there is a reference about delivery of possession also. Even if it is treated as contract or agreement, it is admissible in evidence subject to payment of penalty and stamp duty as per the provisions of the Stamp Act. When the possessory contract or agreement is not sufficiently stamped it is inadmissible in evidence. No doubt, Section 36 of the Act created an interdict to raise an objection about admissibility of document, once admitted, except under Section 61, it is the duty of the Court to apply its mind about the admissibility and determine judicially but the Presiding Officer failed to look into the admissibility of the document for want of stamp duty and penalty. Putting signature on the stamp of marking on the document cannot be considered as admission of a document in evidence. When similar issue came up before Division Bench of this Court in W.P.No.29434 of 2013, dated 12.02.2014, this court placing reliance on judgment of Apex Court in ***R.V.E.Venkatachala Gounder v. Arulmigu Viswesaraswami and V.P.Temple and another***[4] *and* ***Ram Rattan (dead) by legal representatives v. Bajranlal and others***[5] drawn distinction between "admission in evidence and marking of document". Marking of a document is only for convenient reference, whereas, admitting document is taking the document as evidence after applying judicial mind. In view of principle laid down in ***R.V.E.Venkatachala Gounder's case*** *(4th supra)*, ***Ram Rattan (dead) by legal representatives*** case (5th supra), the parties can raise objection as to admissibility of

[4] *AIR 2003 SC 4548*
[5] *AIR 1978 SC 1393*

document and mere marking of document for convenience of reference would not preclude the parties to raise objection as to the admissibility. In ***R.V.E.Venkatachala Gounder's[4] case,*** the Apex Court is of the view that merely because a document is marked as exhibit an objection as to its admissibility is not excluded and is available to be raised even at a later stage or even in appeal or revision. Similarly in ***Ram Rattran's[5] case,*** the Supreme Court is of the view that when the document was tendered in evidence by the plaintiff while in witness box, objection has been raised by the defendants that the document was inadmissible in evidence as it was not only insufficiently stamped, but also for want of registration, it was obligatory upon the learned trial judge to apply his mind to the objection raised and decide the objection in accordance with law. Tendency sometimes is to postpone the decision to avoid interruption in the process of recording evidence and therefore, a very convenient device is resorted to, of marking the document in evidence subject to objection. However, would not mean that the objection as to admissibility on the ground that the instrument is not duly stamped is judicially decided; it is merely postponed. In such a situation at a later stage before the suit is finally disposed of it would none-the-less be obligatory upon the Court to decide the objection. The endorsement made by the learned trial Judge that 'objected, allowed subject to objection', clearly indicates that when the objection was raised, it was not judicially determined and the document was tentatively marked and in such a situation, Section 36 would not attract. Though facts are different, the law laid down by the Courts time and again is that to admit a document in evidence the Court has to apply its mind and decide the admissibility of document in evidence, judicially, mere marking for convenience of reference itself would not amount to admitting the document by applying judicial mind and it is not a judicial determination as to the admissibility of document in evidence. Section 35 created clear embargo against acting upon insufficiently stamped document for any purpose. Any purpose would include collateral purpose. Even if both parties gave consent for marking insufficiently stamped document, it shall not be act upon, more particularly to enforce the right of parties under contract of sale, unless it falls under any clauses of proviso. The present document does not fall within any of the clauses of proviso to Section 35 of the Act, when document shall not be acted upon admitting the same by consent would mean that it is the duty of the Court to decide admissibility of document in evidence judicially.

21. In such situation, the bar under Section 36 of the Act would not come in the way of the parties to raise an objection as to the admissibility of the document. In the present case except affixing stamp giving numerical number to sale letter as Ex.A3, signing thereon by officer, nothing discloses about the judicial determination of admissibility of sale letter. The provisions of Stamp Act are fiscal in nature and such provisions have to be construed strictly, at the same time, it is the duty of the officer to decide or determine judicially about admissibility of the document, irrespective of objection, to avoid loss of revenue to the State. In the absence of any judicial determination about admissibility of the

document, the same can be questioned at a later stage though stamp is affixed marking the document as exhibit.

22. Learned counsel for the respondent mainly placed reliance on ***Omprakash Vs Lakshminarayan and others***[6]**,** to support his contention. Where the Apex Court held that at the time of considering the issue, the question of admissibility of document, it is the recitals therein which shall govern the issue. It does not mean that the recitals in the document should be conclusive, but for the purpose of admissibility of the document it is the terms and conditions incorporated therein which shall hold the field and when the document discloses acknowledgment of payment of part of consideration and delivery of possession to the purchaser by the seller based on those recitals, the Court has to judicially determine the admissibility of the document in evidence irrespective of the contentions raised in the written statement. Even if the principle laid down in the above judgment is applied, the admissibility of Ex.A3 can be challenged at any stage when the trial Court did not judicially determine the question of admissibility of document.

23. In ***B.Bhaskar Reddy Vs Bommireddy Rami Reddy (died) per Lr's***[7]**,** this Court is of a view that with the aid of purposive interpretation, the Court shall insist upon payment of proper stamp duty to avoid loss of revenue to the State. This legal principle is not in dispute.

24. Learned counsel for the petitioner further drawn the attention of this Court to ***Athapuram Raghuramaiah and***

[6] (2014) 1 SCC 618
[7] 2010 Law Suit (AP) 445

another V. Dyava Ramaiah[8]**,** wherein this Court considered the scope of Section 36 of the Indian Stamp Act and Order XIII Rule 4 CPC for impounding documents and held that mere marking of a document or showing it to the witness would not amount to admissibility of document in evidence, after judicial consideration as to its admissibility, unless the endorsement made on the document at the time of marking contains a specific statement as to its admission in evidence and signed or initialed by the Judge as prescribed under Order 13 Rule 4 CPC, it cannot be said to be admitted. This Court further held that the words 'admitted in evidence' as appearing in Section 36 of the Indian Stamp Act mean admitted after judicial consideration of objections relating to its admissibility. Thus, there shall be a judicial determination of the question whether it can be admitted in evidence or not for want of stamp, on the day when the document was shown to the witnesses and marked. Merely because a document was marked or shown to the witness would not mean that the objection raised by the opposite party was rejected by judicial determination.

25. In ***Vemireddy Kota Reddy Vs Vemireddy Prabhakar Reddy***[9], this Court held that the objection as to admissibility of the document has to be decided before assigning exhibit number. When the documents were marked as exhibits in the absence of defendant or his counsel and without considering the nature of the document by the Court, assigning exhibit number cannot be said to be admitted in evidence and interdict contained in Section 36

[8] 2012 (6) ALT 271
[9] 2004 (3) ALD 187

would not come to the aid of the party in whose evidence the document was marked as exhibit without any judicial determination, totally debarring the adversary to challenge the admissibility of document in evidence. In the said judgment, single Judge of this Court relied on ***Javer Chand and others v. Pukhraj Surana***[10], to conclude that marking of a document is assigning exhibit number without judicial determination would not amount to admitting document in evidence and such objection can be raised at later point of time.

26. Whereas, learned counsel for the petitioner placed reliance in ***T. Basavaraju (died) per Lr's Vs T.Nagaratnam's***[11], so also ***M.Narasimhulu Vs M. Laxamamma***[12] *and* ***Isra Fatima Vs Bismillah Begum***[13]. In all the three judgments, the single Judges of this Court decided the bar contained under Section 36 of Indian Stamp Act holding that until and unless there is a judicial determination it cannot be said that it has been admitted in evidence though it is marked. Mere marking of document itself is not sufficient and there should be judicial determination as to the nature of document and its admissibility. Further the words admitted in evidence appearing under Section 36 of the Act means admitted after judicial consideration of objections relating to admissibility. In the absence of judicial determination marking of document mechanically is an illegality. Even otherwise at any stage of the suit, the Court may reject any document which it

[10] AIR 1961 SC 1655
[11] 2006 (3) ALD 838
[12] 1996 Law Suit (AP) 447
[13] 2002 Law Suit 832

considers irrelevant or otherwise in admissible in view of Order 13 Rule 3 CPC.

27. In ***M.Narasimhulu's***[12] case, single Judge of this Court held that in view of bar under Section 36 once the document was admitted in evidence, the same cannot be questioned, at subsequent stages, but in view of law declared by Apex Court, the objection can be entertained to determine judicially at any subsequent stage.

28. According to Order 13 Rule 3 CPC the Court may at any stage of the suit, reject any document which it considers irrelevant or otherwise inadmissible, recording the grounds for such rejection. Order 13 Rule 4 CPC prescribes the endorsement to be made on the document when a document is admitted in evidence. According to it, there shall be an endorsement on every document which has been admitted in evidence containing number and title of the suit, the name of the person producing the document, the date on which it was produced and a statement of its having been so admitted and the endorsement shall be signed or initialed by the Judge.

29. Here there is an endorsement on the reverse of sale letter consisting the details under Order 13 Rule 4(1)(A) to (C), 1(D) is absent. Therefore, the document cannot be said to be admitted after judicial determination, in such a case, exercising power under Order 13 Rule 3 CPC, the Court can reject any document which it considers irrelevant or in-admissible, recording reasons.

30. In the present case, the trial Court did not record any statement as to the admissibility as required under Order 13 Rule 4(1)(d) and there was absolutely no judicial determination about the admissibility of sale letter in evidence. In such a case, when an objection was raised, the Court is under obligation to record reasons in admitting the document in evidence or reject the same even if it is marked for numerical purpose or for convenience of reference, by following the procedure under Order 13 Rule 3 CPC. The trial Court in the present case, only on the ground that once the document is marked as exhibit, the same cannot be challenged in view of interdict contained under Section 36 of Indian Stamp Act. The trial Court did not draw distinction between marking of document for convenience of reference and judicial determination of admissibility of the document, as no objection was raised as to the admissibility of the document at the time, it was marked, committed an error in considering the objection raised by the learned counsel for the petitioner i.e. 4th defendant before the trial Court.

31. The objections raised by the petitioner are twofold. The first objection as to the admissibility of the document due to insufficiency of stamp on sale letter according to explanation to S.No.47A of Schedule 1-A the stamp duty payable on the possessory contract of sale is as follows:

> ***(Explanation-I):- An agreement to sell followed by or evidencing delivery of possession of the property agreed to be sold shall be chargeable as a "sale" under this Article:***
> ***Provided that, where subsequently a sale deed is executed in pursuance of an agreement of sale as aforesaid or in pursuance of an agreement referred to in Clause (b) of Article 6, the stamp duty, if any, already paid or recovered on the agreement of sale the adjusted towards the total duty leviable on the sale deed."***

32. The present facts of the case are that the document already marked as Ex.A3 was not properly marked in view of the above principles. In such a case, the document cannot be admitted in evidence except after collecting stamp duty and penalty or impounding the document under Order 13 Rule 1 CPC, but the trial Court without following due procedure just marked, without judicial determination as to the admissibility of the said document. In such a case, the Court can reject the document as it is inadmissible by exercising power under Order 13 Rule 3 CPC.

33. The other ground raised before the trial Court is that the document is required to be registered as it is a compulsorily registerable document in view of Section 17(1)(g) of the Registration Act. But this question is no more *res integra* in view of the law declared by this Court in ***R. Suresh Babu vs. G.Rajalingam and others***[14], wherein this Court held as under:

> ***"Though this Court can exercise revisional jurisdiction under Article 227, questions regarding validity of the transactions cannot be decided, while exercising jurisdiction under Article 227, since the scope of revision under Article 227 is limited to find out whether the order under challenge, passed by the subordinate court or tribunal within their jurisdictional limits and the main intention of exercising both administrative and judicial control under Article 227 of Constitution of India is to keep them within the bounds of their jurisdiction and not to allow them to transgress from their jurisdiction, but not otherwise. The Court can exercise jurisdiction under Article 227 of the Constitution of India under the following circumstances:***
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> ***a) When the inferior court assumes jurisdiction erroneously in excess of power.***
> ***b) When refused to exercise jurisdiction.***
> ***c) When found an error of law apparent on the face of record.***
> ***d) Violated principles of natural justice.***
> ***e) Arbitrary or capricious exercise of authority or discretion.***
> ***f) Arriving at a finding which is perverse or based on no material.***
> ***g) A patent or flagrant error in procedure.***
> ***h) Order resulting in manifest injustice.***
> ***i) Error both on facts and law or even otherwise."***
>
> Similarly, the Court cannot exercise its discretion under Article 227 of the Constitution of India:
>
> ***a) Where the only question involved is one of interpretation of deed;***
> ***b) On question of admission or rejection of particular piece of evidence, even though the question may be of everyday recurrence;***
> ***c) To correct erroneous exercise of jurisdiction, as a Court of revision;***

[14] 2017 (1) ALT 668

> ***d) To set aside an intra vires finding of the fact, except where it is founded on no material or is perverse;***
> ***e) to correct an error of law, not being an error apparent on the face of the record;***
> ***f) to interfere with the intravires exercise of discretionary power, unless it is violative of principles of natural justice;***
> g) The Court shall not interfere on a merely technical ground which would not advance substantial justice.

34. Article 227 deals with power of superintendence by the High Court over all Subordinate Court and Tribunals. The power of superintendence conferred upon the High Court by Article 227 is not confined to administrative superintendence only, but includes the power of judicial revision also even where no appeal or revision lies to the High Court under the ordinary law, rather power under this Article is wider than that of Article 226 in the sense that it is not subject to those technicalities of procedure or traditional fetters which are to be found in *certiorari* jurisdiction and such power can also be exercised *suo motu.*

35. It is a well settled principle that the High Court can exercise supervisory power under Article 227 of Constitution of India, as held by the Apex Court in ***"State (N.C.T. Of Delhi) vs Navjot Sandhu@ Afsan Guru[15]"***, that under Article 227 of Constitution of India the High Court can interfere with the directions of the Subordinate Courts.

36. In view of the law laid down by the Apex Court, this Court cannot exercise its power under Article 227 of the Constitution of India though the order is wrong, since the power can be exercised only to keep the subordinate Courts and Tribunals within its bounds. Therefore, I am unable to exercise power under Article 227 of the Constitution of India to interfere with the findings recorded

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[15] 2003 (6) SCC 641

by the trial Court since the trial Court acted within its bounds and passed the order, which is under challenge.

37. Hence, in view of the law declared by this Court, the document cannot be rejected by exercising power under Order 13 Rule 3 of CPC for want of registration in a suit for specific performance. Therefore, the order passed by the trial Court directing the office to impound the document levying the stamp duty and penalty is in accordance with law and when such order passed by the Court to protect the revenue of the State exercising power under the fiscal enactment i.e., Stamp Act, cannot be interfered with by exercising power under Article 227 of the Constitution of India. The power of this Court under Article 227 of the Constitution of India is limited. In ***Syed Yousuf Ali V. Yousuf and others***[16] this Court held has under:

> ***"No doubt, the powers of the Court under Article 227 of the Constitution are supervisory in nature and when the trial Court did not exercise the jurisdiction which is conferred on it or where the trial Court exercised its jurisdiction excessively or admitted inadmissible evidence or when the Court exercised its jurisdiction illegally or with material irregularity this Court can interfere with the order under challenge. In the present facts of the case, the Court failed to exercise its jurisdiction so vested on it to decide the admissibility of the document and thereby the order of the trial Court warrants interference of this Court since it is against the settled law".***

38. In view of my foregoing discussion, I find that the document- Ex.A3 cannot be rejected on the ground of non-registration to levy stamp duty and penalty by impounding the document. Therefore, the finding of the trial Court does not call for interference by this Court. Consequently, the Civil Revision Petition is liable to be dismissed as it is devoid of merits.

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[16] 2016 (2) ALT 557

39. Accordingly, the Civil Revision Petition is dismissed. No order as to costs. Miscellaneous petitions, if any, pending in this revision shall also stand dismissed.

M. SATYANARAYANA MURTHY, J

Dated: 4th June, 2017
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