IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.9297 of 2016

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1. Akhil Kumar Roy, Son of Late Bindeshwari Roy, Resident of Mohalla/Village- Resamnagar (Bahadurpur) PS Zero Mile, District Bhagalpur.

... ... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary, Revenue and Land Reform Department, Government of Bihar, Patna
2. The District Magistrate, Bhagalpur.
3. The Asst. I.G. Registration ,Bihar, Patna.
4. The Asst. I.G. Registration, Bhagalpur Division Bhagalpur.
5. The Sub Registrar, Bhagalpur.

... ... Respondent/s

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Appearance :
For the Petitioner/s : Mr. Swapnil Kumar Singh, Adv.
For the Respondent/s :

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CORAM: HONOURABLE MR. JUSTICE DINESH KUMAR SINGH
ORAL ORDER

2 06-11-2018 Heard learned Counsel for the petitioner and learned AC to GP-22 for the respondent-State.

The present writ application has been filed for quashing of the Notice dated 05.01.2012, issued under the signature of Inspector General, Registration, Bhagalpur Division, Bhagalpur, in Case No. 47 of 2011, whereby, the petitioner has been directed to appear in the office of I.G. Registration, Bhagalpur Division to explain about non-payment of deficit stamp duty to the tune of Rs.5,69,910/-. Further prayer has been made for quashing of the order dated 20.11.2013, passed by the Assistant Inspector General, Registration, Bhagalpur Division, Bhagalpur, passed in Case No.47 of 2011, whereby, the petitioner has been directed to deposit the deficit stamp with penalty to the tune of Rs.5,69,910/- and interest at the rate of 5% per month on non-deposit of the same within a period of sixty days.

It appears from the record that the settlement in question was registered with deficit stamp duty and hence, the reference was made by the Sub-Registrar, Bhagalpur under Section 47-A (1) of the Indian Stamp Act, 1989 (hereinafter referred to as the 'Act'), whereupon, the present order has been passed by the Assistant Inspector General, Registration, under Section 47-A(2) of the Act, which is appealable under Rule 13 of the Bihar Stamp (Prevention of Under-Valuation of Instruments), Rules, 1995 (hereinafter referred to as 'the Rules, 1995'). However, so far as notice dated 05.01.2012 is concerned it does not depict the date on which the petitioner was directed to appear. Moreover, the notice has lost its force. Hence, there is no question of quashing the same. So far as the impugned order dated 20.11.2013 is concerned, though it was passed in 2013, but the present writ application was registered on 16.06.2016.

However, in the interest of justice, this Court gives liberty to the petitioner, if so advised to prefer an appeal before the appellate authority, i.e. the Divisional Commissioner, Bhagalpur Division, Bhagalpur within a period of four weeks from the date of receipt or production of a copy of this order.

It is expected from the appellate authority that if such an appeal is filed against the impugned order dated 20.11.2013 within a period of four weeks from the date of receipt/production of a copy of this order, along with prayer of stay and an application for condonation of delay in filing of the appeal, then the appellate authority may consider the same, within a period of six weeks thereafter, keeping in view the fact that writ application was pending before this Court.

Accordingly, the writ application is disposed of with the observation and liberty aforementioned.

(Dinesh Kumar Singh, J)

Ashwini/-

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