**IN THE HIGH COURT OF JUDICATURE AT PATNA**
**Civil Writ Jurisdiction Case No.15883 of 2016**

======================================================

Sudhir Prasad son of Triveni Prasad Resident of Village-Purani Bazar, Jamui, P.S. & Dist. Jamui

... ... Petitioner/s

Versus

1. The State of Bihar through District Sub Registrar, Jamui
2. The Principal Secretary, Registration, Excise and Prohibition Dept., Govt. of Bihar, Patna
3. Inspector General of Registration, Govt. of Bihar, Patna.
4. The Assistant Inspector General of Registration, Munger Division, Munger
5. The District Magistrate, cum District Registrar, Jamui
6. District Sub Registrar, Jamui
7. Moleshwari Prasad Swarnkar, son of Late shanti Prasad Swarnkar, Resident of Mauza Purani Bazar, Jamui, P.S. & Dist. Jamui

... ... Respondent/s

======================================================

**Appearance :**

| | | |
|---|---|---|
| For the Petitioner/s | : | Mr. Prabhat Ranjan Singh, Adv. |
| For the Respondent/s | : | Mr. Manish Kumar, AC to AAG-6 |

======================================================

**CORAM: HONOURABLE MR. JUSTICE DINESH KUMAR SINGH**

ORAL ORDER

2 22-11-2018 Heard learned counsels for the petitioner and the respondent-State.

Through the present writ application, the validity of demand letter No.678, dated 04.06.2016 issued by the Respondent No.6, the District Sub-Registrar, Jamui, has been questioned, whereby, the petitioner has been directed to pay deficit stamp duty to the tune of Rs.74,800/- and further he has been directed to pay registration fee to the tune of Rs.17,000/-, as contained in Annexure-1.

In view of the fact that impugned letter, as contained in Annexure-1, reflects that the issue has been finally decided by the Assistant Inspector General, Registration, Munger Division and there is provision of appeal under Rule 13 of the Bihar Stamp (Prevention of Under-Valuation of Instruments), Rules, 1995 (hereinafter referred to as 'the Rules, 1995') against the order passed under sub-section (2) of Section 47-A of the Indian Stamp Act, 1989 (hereinafter referred to as 'the Act'), this Court is not inclined to interfere. However, in the interest of justice, the petitioner would be at liberty to prefer an appeal, if so advised, before the appellate authority, i.e. the Divisional Commissioner, Munger Division, Munger within a period of three 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 04.06.2016 within a period of three 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.

In view of the ratio laid down in the case of Anand Bhusan Vs. State of Bihar and Ors. (CWJC No. 10002 of 2013) which has been affirmed by a Division Bench of this Court in L.P.A. No. 815 of 2015 (The State of Bihar and Ors. Vs. Anand

Bhushan and Anr.), it is made clear that the petitioner is not required to deposit 50% amount of payable deficient stamp duty as required under Section 47-A (6) for filing of appeal under Section 47-A(4) of the Act against an order passed by the Collector under Section 47-A (3) of the Act since in the present case the appeal would lie under Rule 13 of the Rules, 1995 against the order passed under Section 47-A (2) of the Act which does not require deposit of 50% amount of payable deficient stamp.

For the next four weeks, let no coercive steps be taken against the petitioner in pursuance to the impugned order dated 04.06.2016, as contained in Annexure-1.

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

**(Dinesh Kumar Singh, J)**

Ashwini/-

| | | | |
|---|---|---|---|
| **U** | | | |