IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.21067 of 2018

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Ravikesh Kumar, Son of Shambhu Prasad Singh, Resident of Village-Daudpur, P.S.-Paaroo, District-Muzaffarpur.

... ... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary, Land Revenue and Reform Department, Government of Bihar, Patna.
2. The Principal Secretary, Registration Excise and Prohibition Department, Government of Bihar, Patna.
3. The I. G. Registration, Registration Excise and Prohibition Department, Government of Bihar, Patna.
4. The A.I. G. Registration, Muzaffarpur, Registration Excise and Prohibition Department, Muzaffarpur.
5. The District Registrar-cum-Collector-cum-District Magistrate, East Champaran, Motihari.
6. The District Sub-Registrar, District Registry Office, East Champaran, Motihari.
7. Ramacast Limited, 3 Pretoria Street, 4th Floor Kolkata, 700071, through it Floor Director Naw Ratan Sewak, Son of Bhawarlal Sewak, 3 Pretoria Street, 4th Floor, P.S.-Shakespeare Sarani Kolkata-700071.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Ranjeet Kumar, Adv.
For the Respondent/s	:	Mr. Kumar Manish, SC-25

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CORAM: HONOURABLE MR. JUSTICE DINESH KUMAR SINGH
ORAL JUDGMENT

Date : 05-11-2018

Heard learned Counsels for the petitioner and the respondent-State.

The present writ application has been filed for setting aside the order dated 11.08.2018, passed in Case No.134/2017-18, as contained in Annexure-1, by Assistant Inspector General, Registration, Tirhut Division, Muzaffarpur, whereby, the petitioner has been directed to deposit the deficit stamp duty with penalty to the tune of Rs.4,77,180/- and interest at the rate of 5% per month on non-deposit of the same within a period of sixty days.

Since 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, this Court give a liberty to the petitioner to prefer an appeal before the appellate authority, i.e. the Divisional Commissioner, Tirhut Division, Muzaffarpur 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 11.08.2018 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 11.08.2018, passed in Case No.134 of 2017-18, as contained in Annexure-1.

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

(Dinesh Kumar Singh, J)

Ashwini/-

AFR/NAFR	
CAV DATE	
Uploading Date	
Transmission Date	