

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.21426 of 2018

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Rakesh Kumar

... .. Petitioner/s

Versus

The State Of Bihar & Ors

... .. Respondent/s

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Appearance :

For the Petitioner/s : Mr. Ranjeet Kumar

For the Respondent/s : AC to G.A. 1

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CORAM: HONOURABLE MR. JUSTICE DINESH KUMAR SINGH
ORAL ORDER

2 06-11-2018

Heard learned counsels for the parties.

The present writ application has been filed for setting aside the order dated 11.08.2018, passed in Case No.124 of 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 to the tune of Rs.1,73,400/- and penalty to the tune of Rs.17,340/-, total amounting to Rs.1,90,740/- and interest at the rate of 5% per month in case of non-deposit of the same within a period of sixty days, otherwise a certificate proceeding will be initiated.

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, the petitioner is at liberty, if so advised, 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 Bhushan 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.124 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)

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