HON'BLE SRI JUSTICE A.RAJASHEKER REDDY

WRIT PETITION No.23142 of 2018

ORDER:

This petition is filed for a writ of *Mandamus* declaring the action of the 4th respondent in issuing Lr.No.NLP/07/2018, dated 02.07.2018 as illegal and arbitrary and contrary to Section 47A(6) of the Indian Stamp Act as applicable in the State of A.P and for a consequential direction to set aside the said proceedings and also to direct the 4th respondent to register the sale certificate dated 30.06.2018 executed by the 5th respondent in favour of the petitioner taking the sale certificate value of Rs.1,35,48,000/- as market value for the purpose of stamp duty and registration charges and release the document to the petitioner in respect of the property consisting of Factory land admeasuring Ac.0.69 cents (out of Ac.0.70 cents) and factory building (admeasuring 16753 sq.feet) put up thereon, situated at Pothuru Gramam, D.No.145/B1, Obulnaidupalem Gram Panchayat, Hamlet of Pothuru, Nallapadu Sub-District, Guntur District.

Learned counsel for the petitioner states that the issue in the writ petition is squarely covered by the common order dated 24.01.2014 passed by this Court in WP.Nos.17600 of 2011 and 32791 of 2013.

Heard learned Assistant Government Pleader for Revenue.

Though counter is filed the only issue in the writ petition is the chargeability of sale certificate and stamp duty.

Learned single Judge in WP.No.17600/2011 and 32791/2013 after relying on Section 47-A(6) of the Indian Stamp Act, 1899, held that while undertaking registration of the document on the property purchased by the petitioner in an open auction conducted by the bank, the valuation mentioned in the certificate of sale shall alone be criteria to determine the stamp duty payable for registration.

In view of the law laid down in the Judgment cited supra, the reliance placed in the counter affidavit on the Government Memo No.3358/Regn.I/A2.2012, dated 22.06.2012 cannot have any force and the same cannot be taken into consideration.

In view of the above and for the reasons alike in WP.Nos.17600/2011 and 32791/2013, this writ petition is allowed as prayed for by setting aside the impugned order dated 02.07.2018 issued by the 4th respondent. No order as to costs.

As a sequel thereto, miscellaneous petitions, if any pending, shall stand closed.

A.RAJASHEKER REDDY, J

22.11.2018
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