

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) NO.17042 OF 2022

Sushila Yadav

.... Petitioner

Mr. S.K. Dwibedi, Advocate
on behalf of Mr. Prixa Ranjan Singh, Advocate

-versus-

State of Odisha and others

.... Opp. Parties

Mr. Swayambhu Mishra,
Additional Standing Counsel

**CORAM:
JUSTICE K.R. MOHAPATRA**

ORDER

04.08.2022

Order No.

- 02.
1. This matter is taken up through hybrid mode.
 2. This writ petition has been filed seeking for a direction to the Collector, Keonjhar-Opposite Party No.2 to refund the stamp duty to the tune of Rs.1,22,100/- paid by the Petitioner on 18th January, 2022.
 3. Mr. Dwibedi, learned counsel submits that the Petitioner has made an application in Form-7 for refund of unutilized stamp duty of Rs.1,22,100/- paid for registration of the sale deed for purchase of the property in Plot No.278, area Ac.0.150 decimal under Khata No.11, Unit-6 situated in mouza Sading under Keonjhar Tahasil. Since the sale deed could not be executed, the Petitioner prayed for refund of e-stamp duty, as aforesaid, by filing an application in Form-7 on 21st April, 2022 (Annexure-2) along with handwritten application. Although the application has been filed in due time, Collector, Keonjhar is not taking any step for refund of the said amount for which this writ petition has been filed.

4. Taking into consideration the submission made by learned counsel for the Petitioner, this Court vide order dated 14th July, 2022 directed learned State Counsel to take instruction in the matter. Mr. Mishra, learned Additional Standing Counsel, on instruction, submits that there is a guidelines issued by the Member, Board of Revenue, Odisha, Cuttack for refund of e-stamp duty. It is his submission that the application in Form-7 should be accompanied by documents and in that event, the procedure as under has to be followed:

“1. Client requests for cancellation along with Form-7, Original e-stamp certificate, Cyber Treasury Challan, Pan Copy, Aadhar Copy, Cancelled cheque & Bank Pass Book.

2. Authorised Official logs in to the e-stamping system through web site www.shcilestamp.com using user id & password.

3. Authorised Official will verify the e-stamp certificate & check the status of the certificate if the status is locked, cancellation of e-stamp certificate cannot be done. If the status is unlocked than e-stamp cancellation can be done.

4. After verification of e-stamp certificate Authorised Official will enter the details in the field of e-stamping cancellation system.

5. After submitting all the date e-stamp cancellation report will be generated which will be affixed with the Form-7 (Seal and signed by the competent Authority), Original e-stamp certificate, Cyber Treasury Challan, Pan copy, Aadhar copy, Cancelled cheque & Bank Pass Book.

6. After e-stamp cancellation the refund will be applied in FORM No.O.T.C.-39 by filing up the entire relevant field. The Head of account created for e-stamping is 0030-02-102-0101-01063.

7. Original O.T.C.-39 along with the copy of Cyber Treasury challan, Form-7, e-stamp certificate, Pan copy, Aadhar copy, Cancelled cheque & Bank Pass Book will be sent to the Cyber Treasury Officer, Directorate Of Treasuries & Inspection, Bhubaneswar, Odisha for confirmation of credit.

8. *On confirmation from the Cyber Treasury Officer, Directorate Of Treasuries & Inspection, Bhubaneswar, Odisha the refund bill (O.T.C.-39) along with the refund sanction order issued by the competent Authority will be submitted to the Treasury under the respective jurisdiction for thereafter action.”*

5. It is his submission that application in Form-7 also contains some defects. Defects are to be removed by the Petitioner to make it entertainable. If the Petitioner submits documents, as aforesaid and removes the defects, her application for refund of e-stamp duty can be considered.

6. Upon hearing learned counsel for the parties, this Court is of the considered opinion that since the application for refund of e-stamp duty has been filed in time, Collector, Keonjhar- Opposite Party No.2 shall do well to consider the same in accordance with law provided Petitioner removes the defects, if any, in the application as well as furnishes the aforesaid documents along with certified copy of this order within a period of two weeks hence and pass a reasoned order as expeditiously as possible preferably within a period of four weeks therefrom and communicate the same to the Petitioner forthwith.

Urgent certified copy of this order be granted on proper application.

(K.R. Mohapatra)
Judge

bks