IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.935 of 2023

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Jyoti Shankar Singh S/o Kameshwar Singh R/o Village- Basuhara, P.O. Nahauna, P.S. Sasaram, District - Rohtas.

... ... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary, Prohibition Excise and Registration Department, Bihar, Patna.
2. The Additional Chief Secretary, Prohibition Excise and Registration Department, Bihar, Patna.
3. The Inspector General of Registration-cum-Excise Commissioner, Bihar, Patna.
4. The Assistant Inspector General of Registration, Patna Division, Patna.
5. The District Magistrate-cum-Collector, District- Rohtas at Sasaram.
6. The District Sub Registrar, Sasaram, District - Rohtas.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr.Siddharth Harsh, Advocate
For the Respondent/s	:	Mr.Vikash Kumar (SC 11)

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CORAM: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH

ORAL ORDER

2 19-09-2023 1. The present petition has been filed seeking the following relief :-

> *"(i) For issuance of an appropriate writ(s), order(s), direction(s) setting aside the order dated 18/10/2022 passed by the District Magistrate-cum-Collector in Deficit Stamp Case No. 11/2022 where under and whereby an order directing the Petitioner to deposit the deficit stamp duty of Rs. 10,26,200/- along with penalty of Rs.1,02,620/- and interest has been passed.*

> *(ii) For issuance of an appropriate writ(s), order(s). direction(s) commanding the Respondents to return the stamp duty and registration charges paid by the Petitioner after cancelling the registration of Sale Deed No. 2173/2022.*
>
> *(iii) For issuance of an appropriate writ(s), order(s). direction(s) to stay the effect of impugned order during pendency of this writ application. "*

2. At the outset, the learned counsel for the petitioner seeks liberty on behalf of the petitioner to challenge the order dated 18.10.2022, passed by the learned Collector-cum-District Magistrate, Rohtas at Sasaram in Deficit Stamp Case no. 11/2022, by filing appropriate appeal, however seeks a direction upon the appellate authority to consider the appeal of the petitioner on merits. It is directed accordingly.

3. It is needless to state that in case, appropriate appeal is filed within a period of four weeks from today, the appellate authority shall consider the same on merits and pass a reasoned and a speaking order, in accordance with

law, without being impeded by the issue of limitation.

4. It is further directed that in case, appropriate appeal is filed within a period of four weeks from today, no coercive action shall be taken against the petitioner for recovery of the deficit stamp duty till the final disposal of the appeal by the appellate authority.

5. The writ petition stands disposed off on the aforesaid terms.

(Mohit Kumar Shah, J)

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