IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.23775 of 2018

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Indira Pandey Wife of Dr. Baleshwar Pandey, Resident of Vevekanand Nagar, Dumra Road, Rajopati, Police Station-Sitamarhi, Distt.-Sitamarhi.

... ... Petitioner

Versus

1. The State of Bihar through Principal Secretary, Registration, Excise and Prohibition Department, Government of Bihar, Patna.
2. The Assistant Inspector General of Registration, Patna, Division Patna.
3. The District Registrar, Patna.
4. The District Sub Registrar, Patna.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr.JS Arora Sr Adv Mr. Manoj Kr Adv Mr. Gaurav Pratap Adv
For the State	:	Mr.Vikash Kumar -SC11 Mr. Rewati Kant Raman, AC to SC-11

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CORAM: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH

ORAL ORDER

5 05-04-2023 Though the present writ petition has been filed seeking to challenge the order dated 23.10.2018, passed in Case No.14 of 2018, by the Assistant Inspector General, Registration, Patna Division, Patna, whereby and whereunder the petitioner has been directed to pay a sum of Rs.15,89,130/- as deficit stamp duty and penalty to the tune of Rs.1,58,913/-, apart from interest at the rate of five percent in case the said amount is not

paid within a period of 60 days, however, the learned senior counsel for the petitioner has, at the outset, submitted that the petitioner is ready to pay the aforesaid amount of deficit stamp duty and the penalty amount, hence, a sympathetic view be taken by waving the interest portion and accordingly the writ petition be consigned.

Having regard to the facts and circumstances of the case and considering the fact that the petitioner has volunteered to pay the deficit stamp duty along with the penalty amount, although it is the contention of the learned senior counsel for the petitioner that on merits also, the petitioner has got a good case, but in order to get rid of the protracted litigation, the petitioner has thought it proper to make good the demand of deficit stamp duty and penalty amount, this Court deems it fit and proper to direct that in case the petitioner pays the deficit stamp duty amounting to a sum of Rs.15,89,130/- along with the penalty amount of Rs.1,58,913/-, within a period of four weeks from today, the respondents shall not levy interest and the dispute in question shall be deemed to have come to an end amicably.

At this juncture, it may be noted that since the dispute in question is being settled amicably, apart from applying the principle of equitable considerations to the facts and circumstances of the present case, this Court has granted liberty to the petitioner to make payment of only the deficit stamp duty amount and the penalty amount, within a period of four weeks from today, in order to be bailed out from levy of interest.

It would be relevant to add here that as per Section 47-A(9) of the Indian Stamp Act, 1899, if an appeal is filed, as prescribed in sub-section (4) of section 47-A, interest at the rate of five percent per month shall be payable from the date of the order of the appellate authority, directing for deposit of deficit stamp duty, if the same is not paid within 60 days of such order. Hence, drawing the same analogy here, since the petitioner, instead of filing appeal, had challenged the impugned order dated 23.10.2018, by filing the present writ petition on 26.11.2018 i.e. within a period of 60 days of passing of the impugned order dated 23.10.2018, which is the limitation period prescribed under Section 47-A(4) of the Indian Stamp Act, 1899 for filing an appeal, the petitioner would be liable to pay interest only, in case he fails to deposit the deficit stamp duty along with penalty amount, within a period of 60 days of passing of the present order, though this Court has cut short the said period to four weeks, hence, considering the said rendition as well, this Court has taken an equitable and beneficent view, as aforesaid.

This writ petition stands disposed off on the aforesaid terms.

(Mohit Kumar Shah, J)

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