IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.3654 of 2023

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Gaurav Kumar Kasera Son of Ramji Prasad Kasera, Resident of 1D, E Block, Sprig Valley Phase 1, S.N. Yadav Road, Morabadi, Ranchi, Jharkhand.

... ... Petitioner/s

Versus

1. The State of Bihar through I.G., Registration Department, Govt. of Bihar, Patna.
2. The District Magistrate-cum-Registrar, Patna.
3. The Sub-Registrar, Patna Sadar, Patna.
4. The Incharge Officer, Stamp (Return), Legal Section, Patna Collectorate, Patna.

... ... Respondent/s

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Appearance :

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

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CORAM: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH
ORAL JUDGMENT
Date : 19-07-2023

1. The present writ petition has been filed seeking the following reliefs:-

> *"1.(i) For issuance of writ in the nature of certiorari for quashing the letter, vide Gyapank No.-XVI-105/22-1341,Law dated 15.06.2022 issued under the signature of respondent No- 4 whereby and whereunder the claim of the petitioner for refund of e-stamp duty vide certificate No-INBRO6396105789951R of Rs. 5,30,540 (Rs. Five Lacs Thirty*

Thousand Five Hundred Forty) was rejected on the ground that the claim has been made after two years and six months ignoring the order of the Hon'ble Apex Court and Hon'ble High Court for exemption of limitation period during the Covid-19 period.

(ii) For the direction to the Respondents Authorities to refund of Rs. 5,30,540 (Rs. Five Lacs Thirty Thousand Five Hundred Forty) with interest to the petitioner which was paid vide e- stamp certificate No-INBRO6396105789951R.”

2. The learned counsel for the petitioner has submitted that the application of the petitioner for refund of stamp duty deposited by him has been rejected by the impugned order dated 15.06.2022, passed by the Incharge Officer, Stamp (Refund), Legal Section, Patna Collectorate, Patna, without considering the order passed by the Hon’ble Apex Court dated 23.09.2021, in Miscellaneous Application No. 665/2021 in SMW(C)

No. 3/2020, whereby and whereunder, it has been directed that in cases where the limitation has expired during the COVID-19 period i.e. in between 15.03.2020 till 02.10.2021, all such persons shall have a limitation period of 90 days from 03.10.2021. The relevant portion of the aforesaid order dated 23.09.2021 is reproduced herein below:-

> *"II. In cases where the limitation would have expired during the period between 15.03.2020 till 02.10.2021, notwithstanding the actual balance period of limitation remaining, all persons shall have a limitation period of 90 days from 03.10.2021. In the event the actual balance period of limitation remaining, with effect from 03.10.2021, is greater than 90 days, that longer period shall apply.*
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> *III. The period from 15.03.2020 till 02.10.2021 shall also stand excluded in computing the periods prescribed under Sections 23 (4) and 294 of the Arbitration and Conciliation Act, 1996, Section 124*

of the Commercial Courts Act, 2015 and provisos (b) and (c) of Section 138 of the Negotiable Instruments Act. 1881 and any other laws, which prescribe period(s) of limitation for instituting proceedings, outer limits (within which the court or tribunal can condone delay) and termination of proceedings.”

3. The learned counsel for the respondent-State submits that in case the petitioner files a fresh application for refund of the e-stamp duty, requesting therein to take into account the effect of the relief granted by the Hon’ble Apex Court, regarding relaxation in the limitation period, by the aforesaid order dated 23.09.2021, the same would definitely be considered and a reasoned and a speaking order shall be passed thereon, forthwith.

4. Having regard to the facts and circumstances of the case, I deem it fit and proper to dispose off the present writ petition with liberty to the petitioner to file appropriate representation, annexing a copy of the aforesaid order dated

23.09.2021, before the Incharge Officer, Stamp (Refund), Legal Section, Patna Collectorate, Patna i.e. the respondent no. 4, within a period of six weeks from today, whereupon the respondent no. 4 shall take a fresh decision with regard to refund of the stamp duty, without being prejudiced by the impugned order dated 15.06.2022 passed by him earlier, by passing a reasoned and a speaking order, in accordance with law, within a period of six weeks, thereafter.

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

(Mohit Kumar Shah, J)

S.Sb/-

AFR/NAFR	NAFR
CAV DATE	N/A
Uploading Date	18.08.2023
Transmission Date	N/A