

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.4091 of 2022

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Kumud Kant Singh S/o Late Kamta Prasad Singh Resident of House No. -
M2/1, Road No. - 10, Rajendra Nagar, P.S. - Kadam Kuan, Town and District-
Patna - 16 PIN - 800016.

... .. Petitioner/s

Versus

1. The State of Bihar.
2. The Principal Secretary, Department of Prohibition, Excise and Registration,
Govt. of Bihar, Secretariat, Patna.
3. The Collector, Collectorate, North Gandhi Maidan, Patna.
4. The In - Charge Officer, Stamp (Return), Collectorate, Patna.

... .. Respondent/s

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Appearance :

For the Petitioner/s : Mr. Sunil Kumar Alias Sharma
For the Respondent/s : Mr. Pawan Kumar, (AC to AG)

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CORAM: HONOURABLE MR. JUSTICE PURNENDU SINGH
ORAL ORDER

3 18-01-2023 Heard the parties.

2. In the instant writ petition, the petitioner has
prayed for the following reliefs:-

***“ That the instant writ petition has been
filed on behalf of the petitioner for issuance of
writ/writs, order/orders, direction to the
respondent -authorities for refund of e-stamp duty
worth Rs.8,03,350/- (Rupees Eight Lakh Three
Thousand Three Hundred and Fifty only) to the
petitioner and or pass such other order/orders as
your Lordships may deem fit and proper in the
facts and circumstances of the case.”***

3. Mr. Sunil Kumar @ Sharma, learned counsel
appearing on behalf of the petitioner relies on Bihar Gazette
notification dated 08.01.2021 published in exercise of power



conferred under Section 74 and 75 of Indian Stamp Act, 1899 (2, 1899), which empowers the Collector to waive and refund e-stamp duty within a period of six months. Learned counsel submitted that he could not file application before the Collector, Patna for refund of e-stamp worth Rs. 8,03,350/- due to lockdown in the state imposed by the Government of Bihar during the COVID-19 period which continued much after 08.07.2021 and as such in terms of the provision of the aforesaid rule registration of the sale deed with respect to the land purchased by him on 14.08.2019 could not take place for more than two years. The petitioner submitted requisite form for refund of e-stamp in the office of the Collector, Patna on 02.12.2021. The application of the petitioner was rejected by In-charge Officer, e-Stamp (Return), Patna vide Memo No. XVI-223/21 2052 VIDHI dated 24.12.2021 which has lead to the filing of the present writ petition for refund of e-stamp worth Rs. 8,03,350/-. Learned counsel further submitted that the Hon'ble Apex Court in Miscellaneous Application 21 of 2022 in 665 of 2021 in *Suo Moto* Writ Petition 03 of 2020 with Miscellaneous Application No. 29 of 2022 has waived out the limitation period for filing of the case which was during COVID-19 affected period and he has relied on the Apex



Court's Judgment.

4. Mr. Akash Chaturvedi, learned AC to learned SC-11, who is present in the Court, informs this Court that in light of the judicial pronouncements relied by the petitioner he may file his representation before the District Magistrate-cum-Collector, Patna.

5. The petitioner is directed to make his detailed representation before the District Magistrate-cum-Collector, Patna in support of his claim.

6. The Collector, Patna is directed to pass reasoned order after giving proper opportunity of hearing to the petitioner within a period of three weeks from the date the petitioner files his representation in accordance with the provision of Bihar e-Stamp fee (Execution through agency) Rule,2020 by condoning limitation for the period of COVID-19.

7. Accordingly, the present writ petition is disposed of.

(Purnendu Singh, J)

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