

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.5232 of 2023

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M/s Maurya Motors Pvt. Ltd. through its Director Pradeep Kumar Tiwary
aged about 61 Years (Male) Son of Sri Laldhari Tiwary, registered Office Plot
No.C-1 Industrial Area, Patliputra, Police Station-Patliputra, District-Patna.

... .. Petitioner/s

Versus

1. The State of Bihar through the Collector-cum-District Magistrate, Patna.
2. The Collector-cum-District Magistrate, Patna.
3. The Senior Deputy Collector, Legal Branch, Patna.
4. The District Sub-Registrar Patna City, District-Patna.
5. The Accountant General, (Accounts Assessment), Bihar, Patna.

... .. Respondent/s

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Appearance :

For the Petitioner/s	:	Mr.Jitendra Prasad Singh, Advocate
For the Respondent/s	:	Mr.Vikash Kumar (SC-11)
For the A.G.	:	Mr. Arun Kumar Arun, Advocate

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CORAM: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH
ORAL ORDER

7 28-08-2024 The present writ petition has been filed
seeking the following reliefs:-

*“1. That this is an application for
issuance of an appropriate writ or
writs setting aside the order dated
12.11.2022 passed by the Collector-
cum-District Magistrate, Patna in
Impound Case No.01 of 2019-20
whereby and whereunder in
exercise of power under Section
38(2) of the Indian Stamp Act, 1899
he has directed the petitioner to
pay the deficit Stamp Duty on the*



registered instrument (deed of lease) with penalty amounting to Rs.7,62,069/- failing which the same shall be recovered under the provisions of Public Demand Recovery Act and/or to grant of any other relief/reliefs for which the petitioner is legally entitled in the facts and circumstances of the case.”

2. At the outset, the learned counsel for the petitioner submits that the audit objection annexed to the counter affidavit, filed on behalf of the respondent no. 5, was not served upon the petitioner prior to passing of the impugned order dated 12.11.2022, by the learned Collector-cum-District Magistrate, Patna in Impounding Case No. 01 of 2019-20, hence the petitioner be granted an opportunity to file his objections before the learned Collector, Patna so that the same can be considered and a reasoned and a wholesome order may be passed, thereafter.

3. *Per contra*, the learned counsel for the respondent-State submits that in case any objection is filed by the petitioner with reference to



the aforesaid audit objection, within a period of two weeks from today, the learned Collector, Patna shall re-visit his order dated 12.11.2022 and pass a fresh order, in accordance with law, forthwith.

4. Having regard to the facts and circumstances of the case, I deem it fit and proper to grant liberty to the petitioner to file his objections to the aforesaid audit objection before the learned Collector, Patna, within a period of two weeks from today and in case such an objection is filed within a period of two weeks from today, the learned Collector, Patna shall consider the same and pass a fresh order in connection with Impounding Case No. 01 of 2019-20, within a period of four weeks, thereafter.

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

(Mohit Kumar Shah, J)

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