IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD
(Special Original Jurisdiction)

WEDNESDAY, THE TWENTY FOURTH DAY OF DECEMBER
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE SRI JUSTICE K. SARATH

WRIT PETITION NO: 39626 OF 2025

Between:

Mohammad Yakoob, S/o. Abdul Shukur, Age: 64 Years, Occ: Business, R/o. H. No. 18-1-86, Ursu, Karimabad, Warangal Proper and District.

...PETITIONER

AND

1. The State of Telangana, Represented by its Principal Secretary to the Stamps and Registration Department, Secretariat Buildings, Hyderabad.
2. The District Registrar, Warangal (R.O.), Warangal Proper and District.

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an order or direction more particularly one in the nature of writ of mandamus or any other appropriate writ declaring the action of the respondent No. 2 authority in not processing the Simple Sale Deed dated 20/06/2001 for impounding the same in accordance with the provisions of the Indian Stamp Act, even though the same was received and acknowledged by the respondent No. 2 on 08/12/2025, is nothing but arbitrary, illegal, null and void and violative of principles of natural justice and also violative of Articles 14 and 21 of the Constitution of India and also violative of provisions of Indian Stamp Act. Consequently direct the respondent No. 2 authority to process the Simple Sale Deed dated 20/06/2001 for impounding of the same in accordance of the provisions of Indian Stamp Act.

IA NO: 1 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to direct the respondent No. 2 authority to process the Simple Sale Deed dated 20/06/2001 for impounding of the same in accordance of the provisions of Indian Stamp Act.

Counsel for the Petitioner: SRI K.VENUMADHAV

Counsel for the Respondent Nos.1 & 2: Smt.S.SRAVANTHI, AGP FOR STAMPS & REGISTRATION

The Court made the following: ORDER

IN THE HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD

THE HONOURABLE SRI JUSTICE K.SARATH

WRIT PETITION No.39626 of 2025

THE 24TH DAY OF DECEMBER 2025

Between:

Mohammad Yakoob.

...Petitioner

AND

The State of Telangana, Rep. by its Principal Secretary,
Stamps and Registration Department,
Secretariat Buildings, Hyderabad and Another.

...Respondents

ORDER:

Heard Sri K.Venumadhav, learned counsel for the petitioner and Smt. S.Sravanthi, learned Assistant Government Pleader for Stamps and Registration appearing for the respondents and perused the entire material available on record. With their consent, this Writ Petition is disposed of at the stage of admission itself.

2. The case of the petitioner is that he filed an application before the respondent No.2 on 08.12.2025 stating that he has purchased the open land to an extent of 5082 Sq.yards (or equal to 4249.19 Sq.meters) in Sy.No.102, situated at Thimmapur Village, Hanumakonda Mandal, Warangal Urban District, through a simple

Sale Deed dated 20.06.2001 from one Syed Ali Murtaza Qadri and requesting to validate the same as per the provisions of the Indian Stamp Act, 1899 (for brevity, "the Act, 1899"). It is the further stated that similar issue fell for consideration in a batch of Writ Petitions *vide* common order dated 28.02.2023 in W.P.No.42908 of 2022 and batch and this Court, after elaborate discussion regarding Chapter IV, particularly Sections 35, 40, 41 and 41A of the Act 1899, held that the Registrar or the officer or person entitled to receive evidence is under an obligation to collect the deficit stamp duty along with penalty. While referring to the said provisions, this Court allowed the said batch of Writ Petitions, directing the respective District Registrars/Sub-Registrars to receive the subject documents and process them for collection of deficit stamp duty with or without penalty, depending on facts of the case under the provisions of Chapter IV of the Act, 1899. The process was to be completed within a period of four (4) weeks from the date of presentation of such documents by the respective petitioners. In view of the same, learned counsel requested this Court to allow the Writ Petition also.

3. Learned Assistant Government Pleader for Stamps and Registration appearing for the respondents submits that the State has not filed any appeals against the common order dated 28.02.2023 passed by this Court in W.P.No.42908 of 2022 and

batch and the said order has attained finality. Learned Assistant Government Pleader has also not disputed that the facts of the present Writ Petition are squarely covered by the common order dated 28.02.2023 passed in W.P.No.42908 of 2022 and batch. In view of the same, learned Assistant Government Pleader requested this Court to pass appropriate orders.

4. In view of the aforesaid submissions made by both sides, this Writ Petition is disposed of in terms of the common order dated 28.02.2023 in W.P.No.42908 of 2022 and batch and for the reasons alike.

5. The Registry is directed to annex a copy of the common order dated 28.02.2023 in W.P.No.42908 of 2022 and batch along with this order.

Miscellaneous petitions, if any, pending in this Writ Petition, shall stand closed. There shall be no order as to costs.

SD/-P. PONNA KRISHNA
ASSISTANT REGISTRAR

//TRUE COPY//

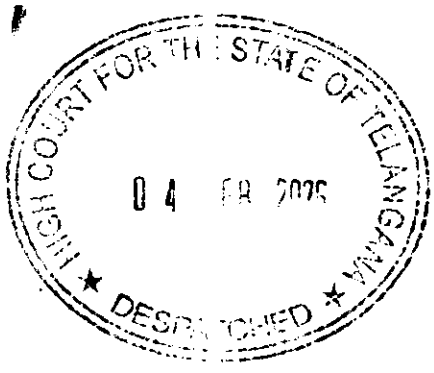
SECTION OFFICER

To,

1. The Principal Secretary to the Stamps & Registration Department, Secretariat Buildings, Hyderabad.
2. The District Registrar, Warangal (R.O.), Warangal Proper and District.
3. One CC to SRI K.VENUMADHAV, Advocate [OPUC]
4. Two CCs to GP FOR STAMPS & REGISTRATION, High Court for the State of Telangana at Hyderabad . [OUT]
5. Two CD Copies
   (Along with a copy of the common order dated 28.02.2023. in W.P.No.42908 of 2022)

HIGH COURT

DATED:24/12/2025



ORDER

WP.No.39626 of 2025

DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

4/2/26

THE HON'BLE SRI JUSTICE MUMMINENI SUDHEER KUMAR

WRIT PETITION NOs.42908, 43247, 44048, 45235
AND 45579 OF 2022

COMMON ORDER:

In all these Writ Petitions, the common issue has come up for consideration and as such all the matters are being disposed of by this common order.

2. The petitioners in the respective Writ Petitions claim to have approached the respondent-District Registrar/Sub-Registrar (hereinafter referred to as "the Registrar") for the purpose of payment of deficit stamp duty on the respective documents as the stamp duty that was engrossed on the respective documents is not sufficient in terms of the stamp duty fixed under the provisions of the Indian Stamp Act, 1899 ("the Act, 1899" for brevity), but the respondent-Registrar refused to receive the said documents without assigning any reasons and as such the petitioners approached this Court by filing these Writ Petitions.

3. This Court, having noticed the repeated Writ Petitions being filed on the very same ground, requested Mr. P. Rajasripathi Rao, learned Government Pleader for Stamps

and Registration, to assist the Court to pass a co prehensive order that can be made applicable in all such simila situations.

4. Heard all the learned counsel for the peti ioners and Mr. P.Rajasripathi Rao, learned Government Pleade for Stamps and Registration for the respondents.

5. The Act, 1899 stipulates the stamp duty that i payable in respect of various documents covering differen types of transactions and in terms of the same, the stamp duty that is fixed under the provisions of the Act, 1899 is require to be paid depending on the value of the subject matter of th respective documents. In case, if any such documents are no sufficiently stamped, the Act, 1899 provides for collection of s ch deficit stamp duty by the Registrar, either by collecting the deficit stamp duty or collecting the same with penalty, which may extend upto ten times of the deficit stamp duty that s payable. This aspect of the matter, i.e. the instruments not duly stamped, is dealt with under Chapter IV of the Act, 1899, i.e. Sections 33 to 48 of the Act, 1899 and on collect n of such stamp duty, a certification is required to be ma e on the respective documents under Section 42 of the Act 1899 by making an endorsement that the proper duty or the p oper duty and penalty have been levied in respect of the said document

and the name and residence of the person paying such deficit stamp duty and penalty. In terms of Section 35 of the Act, 1899, the instruments, which are not duly stamped, are inadmissible in evidence and as such, the parties concerned may approach the Registrar seeking to pay the deficit stamp duty or stamp duty with penalty. In terms of the provisions contained in Chapter IV of the Act, 1899, it is obligatory on the part of the Registrar to collect the deficit stamp duty as and when such documents, which are insufficiently stamped, are brought before him and it is only on collection of such deficit stamp duty, the Registrar can release such documents.

6. No doubt, the Commissioner and Inspector General of Stamps and Registration has issued various circulars, instructing the Registrars to follow certain procedure in the matter of collecting the deficit stamp duty and the same is also being termed as an act of validating a document. This Court, having considered such circulars, wherein the collection of stamp duty is called as validating the respective documents, found fault with the same and directed not to permit the act of collecting deficit stamp duty as validation of the documents in W.P.No.16310 of 2019 and batch.

7. Learned Government Pleader for Stamps and Registration brought to the notice of this Court various circulars issued by the Commissioner and Inspector General of Stamps and Registration. On being asked about the source of power under which various circulars were issued by the Commissioner and Inspector General of Stamps and Registration, dealing with the matter of collection of deficit stamp duty and restricting the power of Registrar in the matter of collecting such stamp duty, Mr. P. Rajasripathi Rao, learned Government Pleader for Stamps and Registration, fairly submitted that there is no such source of power for issuing all such circulars and that they were all issued only in the public interest to avoid fraudulent transactions and documents being brought into existence in the guise of validation of such documents. As there is no such power to restrict the Registrars from collecting deficit stamp duty, once the documents are presented before them and the party presenting such documents is ready and willing to pay the deficit stamp duty, it is an obligation and legal duty on the part of the Registrar to collect the deficit stamp duty.

8. Thus, under Chapter IV of the Act, 1899, in particular under Sections 35, 40, 41 and 41A, the Registrar or the Officer

or the person entitled to receive evidence are under obligation to collect the deficit stamp duty or deficit stamp duty with penalty.

9. In the light of the above, any action on the part of the respective Registrars in refusing to receive the documents presented for payment of the deficit stamp duty or refusing to collect the deficit stamp duty with penalty or without penalty, as the case may be, cannot be said to be in accordance with law and on the other hand, it is contrary to the intention of the Legislature, as is evident from under Chapter IV of the Act, 1899.

10. In the light of the above, all the Writ Petitions are allowed directing the respective District Registrar/Sub-Registrar to receive the subject documents and process the same for the purpose of collection of deficit stamp duty with or without penalty, depending on facts of the case, under the provisions of Chapter IV of the Stamp Act, 1899 and complete the process within a period of four (4) weeks from the date of presentation of such document by the respective petitioners.

There shall be no order as to costs. Miscellaneous applications, if any, pending shall stand closed.

(MUMMINENI SUDHEER KUMAR, J)

28th February 2023
RRB