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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **W.P.(C) 4305/2025**

JAGDISH CHANDER CHUG

.....Petitioner

Through: Mr. Chandra Shekhar Yadav, Adv.

versus

SUB REGISTRAR OFFICE II B

.....Respondent

Through: Mr. Manish Batra, Adv. (through v/c)

CORAM:

HON'BLE MR. JUSTICE SACHIN DATTA

ORDER

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28.04.2025

1. The present petition has been filed by the petitioner seeking directions to the Sub-Registrar Office II-B, Janakpuri (respondent) to refund the stamp duty amounting to Rs.28,62,000/- along with registration charges amounting to Rs.4,77,000/-, collected from the petitioner for registration of residential property being A-24, admeasuring 200 sq. Yds, Shankar Garden, Vikas Puri, New Delhi-110018 (hereinafter '*the subject property*').
2. In the background to the present petition, an e-auction was conducted by the HDFC Bank Ltd. for auctioning of the subject property on 07.03.2022. Upon the petitioner being declared as the highest bidder in the said e-auction, a sale certificate under Rule 9(6) of the Security Interest (Enforcement) Rules, 2002 was issued by the HDFC Bank Ltd. in favour of the petitioner. Pursuant thereto, the petitioner acquired rights in the subject property by remitting a sale consideration of Rs. 4,77,00,000/- (inclusive of TDS).
3. Thereafter, the petitioner sought registration of the aforesaid certificate of sale under Section 17(2)(xii) read with Section 89(4) of the Registration Act, 1908 from the respondent. Upon the registration of the sale

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certificate being refused by the respondent on the ground of non-payment of the requisite stamp duty by the petitioner, an amount of Rs.28,62,000 as stamp duty along with an amount of Rs. 4,77,000 as registration charges was paid by the petitioner. Consequently, the aforesaid sale certificate was registered and an entry was made into Book-1 by the respondent on 20.06.2022.

4. It is submitted by learned counsel for the petitioner that the aforesaid charges for delivery were wrongly collected from the petitioner even though no stamp duty / registration charges were to be levied in terms of the law laid down by the Supreme Court in *M/s Esjapyee Impex Private Limited v. The Asst. General Manager and Authorized Officer Canara Bank* in SLP No.24164/2019.

5. Learned counsel for the respondent, who appears on advance notice submits that the request of the petitioner for refund of the aforesaid stamp duty / registration charges is pending consideration by the Stamp and Registration Department.

6. Let the requisite decision be taken by the concerned authority expeditiously on the request of the petitioner for refund on the basis of the aforesaid judgment of the Supreme Court.

7. In case the amount is not refunded to the petitioner, a reasoned order shall be passed by the concerned authority.

8. The present petition is disposed of in the above terms.

9. Needless to say, in case the petitioner is aggrieved by outcome of the aforesaid exercise, it shall be at liberty to avail appropriate remedies under law.

APRIL 28, 2025/cl

SACHIN DATTA, J

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