# IN THE HIGH COURT OF JUDICATURE AT PATNA
**Civil Writ Jurisdiction Case No.18321 of 2025**

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Ram Gopal Prasad, Son of Late Kishun Saw, Resident of Village-Barsa, Police Station-Ariari, District-Sheikhpura.

... ... Petitioner/s

Versus

1. The State of Bihar through the Inspector General of Registration, Government of Bihar, Patna.
2. The Assistant Inspector General of Registration, Munger Division, Munger.
3. The Collector cum District Registrar, Sheikhpura.
4. The Sub Registrar, Sheikhpura, District-Sheikhpura.
5. THe Certificate-cum-District Planning Officer, Sheikhpura.

... ... Respondent/s

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**Appearance :**

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| For the Petitioner/s | : | Mr.Arun Kumar, Adv. |
| For the Respondent/s | : | Mr.Government Pleader (27) |

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**CORAM: HONOURABLE MR. JUSTICE A. ABHISHEK REDDY**

ORAL ORDER

5 17-03-2026 Heard the learned counsel for the parties.

**2**. The present writ petition has been filed for the following relief(s):-

> *"(i) For issuance of a writ in the nature of certiorari setting aside the impugned order bearing Memo No. 138 dated 30.03.2019 issued under the signature of Respondent No. 2 whereby and whereunder petitioner has been directed to deposit deficit Stamp duty along with fine totalling a sum of Rs. 2,00,222/-*

*(Rupees Two Lacs Two Hundred Twenty Two) in connection with registration of a sale deed which had taken place on 08.01.2016 and contrary to statutory provision under Section 47A(1) of Stamp Act 1988 with regard to determination of Classification of property which can only be done prior to registration of Sale Deed in question and not thereafter and as such impugned order is in teeth of statutory provision as also in gross violation of principle of Natural justice and Respondents may be debarred from proceeding any further in this matter.*

*(ii) For quashing the notice dated 08.04.2019 issued under the signature of Respondent No. 4 whereby and whereunder a demand for aforesaid deficit Stamp duty alongwith validation fees of rs. 43,480/- totalling a sum of Rs. 2,43,702/- has been raised.*

*(iii) For further quashing the consequential impugned notice bearing Memo No. 772 dated 10.05.2025 issued from the level of Respondent No. 5 whereby and whereunder notice under Section 7 of Public Demand Recovery Act (P.D.R. Act) has been issued to the petitioner for recovery of amount of Rs. 2,83,748/- (Rupees Two Lacs Eighty*

*Three Thousand Seven Hundred Forty Eight) without proper adjudication of liabilities against the petitioner following established norms in accordance with law.”*

**3**. It is the case of the petitioner that the petitioner has purchased three (3) decimal of residential land vide registered sale deed dated 08.01.2016. Thereafter the authority, i.e., the Respondent No. 4 after the lapse of more than four years has sent a proposal to the District Collector for determination of the deficit stamp duty contrary to the provisions of the Indian Stamp Act, more particularly, Section 47(A). That the Respondent No. 2, i.e., the Assistant Inspector General of Registration without issuing any show cause notice to the petitioner or conducting any inquiry has passed the final order imposing fine on the petitioner. Thereafter, the Respondent No. 4, i.e., the Sub- Registrar, Sheikhpura consequent to the order passed by the Respondent No. 2 dated 30.03.2019 has sent a notice to the petitioner on 08.04.2019, but the same was not served on him. Thereafter the certificate proceedings have been initiated against the petitioner for recovery of the defect stamp duty and fine amount imposed by the Respondent No. 2 on 10.05.2025, i.e., after the lapse of more than six years. Learned counsel submits that the procedure followed by the authority in initiating the steps for recovery of the deficit stamp duty after 2 years and the initiation of the certificate proceedings after lapse of more than six years is contrary to the provisions of Indian Stamp Act, more particularly, Section 47(A) and also the principles of natural justice and equity. Learned counsel has relied on the Judgment of this Hon'ble Court in a case of *Savitri Devi Versus The State of Bihar and Ors* passed in *CWJC No. 9294 of 2018 dated 29.08.2022* and also the Judgment of Hon'ble Supreme Court in a case of *Chief Revenue Controlling Officer cum Inspector General of Registration and Ors Versus P. Babu* passed in *Civil Appeal No. 75-76 of 2025 dated 03.01.2025*. Learned counsel submits that the petitioner has come to know about the initiation of the certificate proceeding as well as the order passed by the Respondent No. 2 only after the receipt of the notice dated 10.05.2025. Learned counsel has therefore prayed this Hon'ble Court to set aside the impugned order passed by the authority and also quash the certificate proceeding initiated against the petitioner in Certificate Case No. 334 of 2019-20.

**4**. Per contra, the learned counsel appearing on behalf of the respondents-State has vehemently opposed the very maintainability of the writ petition and stated that the petitioner has an alternative and efficacious remedy of filing an appeal against the orders passed by the Respondent No. 2. That the petitioner till date has not challenged the same. Further counsel has stated that the petitioner can file his objections under Section 9 of the Public Demand Recovery Act against the notice dated 10.05.2025 issued under Section 7 of the Public Demand Recovery Act and the authority duly taking into consideration the objections filed by the petitioner will pass necessary final orders under Section 10 of the Public Demand Recovery Act. Learned counsel has therefore prayed this Hon'ble Court to dismiss the present writ petition.

**5**. In order to decide the issue involved in the present writ petition, it is necessary extract the provisions of the Indian Stamp Act, more particularly, Section 47-A, which reads as under:-

> *"**47-A.** Instruments of conveyance etc., undervalued how to be dealt with. (1) If the Registering Officer appointed under the Indian Registration Act, 1908 (Central Act XVI of 1908) while registering any instrument of conveyance, exchange, gift, release of benami right or settlement, has reason to believe that the market value of*

*the property which is the subject matter of conveyance, exchange, gift, release of benami right or settlement, has not been truly set forth in the instrument, he may, after registering such same to the Collector for instrument, refer the determination of the market value of such property and the proper duty payable thereon.*

*(2) On receipt of a reference under sub-section (1), the Collector shall, after giving the parties a reasonable opportunity of being heard and after holding an enquiry in such manner as may be prescribed by rules made under this Act, determine the market value of the property which is the subject matter of conveyance, exchange, gift, release of benami right or settlement and the duty as aforesaid. The difference, if any, in the amount of duty, shall be payable by the person liable to pay the duty.*

*(3) The Collector may, suo motu or otherwise, within five years from the date of registration of any instrument of conveyance, exchange, gift, release of benami right or settlement not already referred to him under sub-section (1), call for and examine the instrument for the purpose of satisfying himself as to the correctness of the market value of the property which is the subject matter of*

*conveyance, exchange, gift, release of benami right or settlement and the duty payable thereon and if after such examination, he has reason to believe that the market value of the property has not been truly set forth in the instrument, he may determine the market value of such property and the duty as aforesaid in accordance with the procedure provided for in sub-Section (2). The difference, if any in the amount of duty, shall be payable by the person liable to pay the duty."*

**6**. This Court as well as the Hon'ble Supreme Court in the above mentioned cases while interpreting Section 47-A of the Indian Stamp Act has held as under:-

***The Hon'ble Supreme Court in a case of Chief Revenue Controlling Officer cum Inspector General of Registration and Ors Versus P. Babu held in Civil Appeal Nos. 75-76 of 2025 dated 03.01.2025****:-*

***18.*** *Under Section 47-A(1) and under Section 47-A(3), if the Registering Authority has reason to believe that the instrument of conveyance did not reflect the correct market value of the property, then the Registering Authority has the power to refer the same to the Collector for determination of market value of the property and the Collector, on reference, under Section 47-A(1), may determine the market value of* *such property in accordance with the procedure prescribed. Enquiry by the Registering Authority is a for to the Collector for pre-condition making reference determination of market value of the property. The determination of market value without Notice of hearing to parties is liable to be set aside. When the Registering Authority finds that the value set forth in an instrument was less than the minimum value determined in accordance with the Rules, in that event, the Registering Authority is empowered to refer the instrument to the Collector for determination of market value of such property and the Stamp Duty payable thereon.*

***The Hon'ble High Court in a case of Savitri Devi Versus The State of Bihar and Ors. held in CWJC No. 9294 of 2018 dated 29.08.2022****:-*

*7. 1 have heard the learned counsel for the parties and gone through the materials on record from which it is clear that a reference can be made under Section 47(A)(1) of the Indian Stamp Act. 1899, with regard to determination of the classification of the property, only before registration of the sale deed in question and not thereafter, as is clear from Section 47(1)(A) of the Indian Stamp Act, 1899 & moreover, this aspect of the matter stands covered by a judgment, rendered by a coordinate Bench of this Court in the case of*

> *Shahnaz Begam (supra), as also by the one rendered by the learned Division Bench of this Court in case of Tetra Devi (supra). This Court finds that admittedly, the Respondent No. 5, without any authority or jurisdiction, has referred the matter to the Respondent No. 3, under Section 47(A)(1) of the Indian Stamp Act, 1899, after more than seven years which is itself contrary to the mandate of Section 47(A)(1) of the Indian Stamp Act, 1899. In any view of the matter, even the Respondent No. 3 has got no power to suo motu review the correctness of the market value of the property which is the subject matter of the instrument in question & the duty payable thereon, after a lapse of two years from the date of registration of such instrument.*

**7.** In this particular case also, the authorities have initiated the proceedings for recovery of the deficit stamp fee against the petitioner without putting the petitioner on notice and that too after a lapse of two years.

**8**. Having regard to the same, the impugned order dated 30.03.2019 passed by the Respondent No. 2 is set aside, consequently, the certificate proceedings bearing Certificate Case No. 334 of 2019-20 against the petitioner are hereby quashed.

**9**. With the above directions, the present writ petition stands allowed.

**(A. Abhishek Reddy , J)**

Bhardwaj/-

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