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

\+ **W.P.(C) 11918/2024**

AMARJEET SINGH & ANR. .....Petitioners

Through: Mr. Narendra Mishra, Advocate.

versus

THE SUB- REGISTRAR VIII-A AND OTHERS .....Respondents

Through: Mr. Tushar Sannu and Mr. Parvin Bansal, Advocates for R-GNCTD.

CORAM:
HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR KAURAV

ORDER

% 02.04.2026

1. The instant petition is for the following reliefs:-

> *"(a) Set aside the order dated 27.03.2024 passed by the Chief Controlling Revenue Authority ;*
>
> *(b) direction to Respondent No.1 to refund partition deed and court fees;*
>
> *(c) Pass such other order or direction as may be deemed fit and proper in the facts and circumstances of the case."*

2. After hearing the parties at length, it appears that the present matter, requires a narrow adjudication to be made by the Court.

3. One of the prayers made in the instant petition concerns the refund of e-registration fee/stamp duty paid by the petitioners for the purposes of registering a partition deed, which was refused by the Sub-Registrar through an order dated 31.12.2021. It appears that the order of the Sub-Registrar was assailed before the Registrar/District Magistrate (East) under Section 72 of

the Indian Registration Act, 1908, and an appeal was dismissed *vide* an order dated 09.02.2023.

4. With the aforesaid litigation having attained finality; a request was made by the petitioners to get a refund of the e-registration fee/stamp duty paid for getting the concerned partition deed registered. The said request seems to have been rejected on the ground that the limitation period provided for under Section 54 of the Indian Stamp Act, 1899 (hereinafter "**Act**"), had expired. The said provision reads as under:

> "***54. Allowance for stamps not required for use.***
> *When any person is possessed of a stamp or stamps which have not been spoiled or rendered unfit or useless for the purpose intended, but for which he has no immediate use, the Collector shall repay to such person the value of such stamp or stamps in money, deducting ten naye paise for each rupee or portion of a rupee, upon such person delivering up the same to be cancelled, and proving to the Collector's satisfaction:*
> > *(a) that such stamp or stamps were purchased by such person with a bona fide intention to use them; and*
> > *(b) that he has paid the full price thereof; and*
> > ***<u>(c) that they were so purchased within the period of six months next preceding the date on which they were so delivered</u>:***
>
> *Provided that, where the person is a licensed vendor of stamps, the Collector may, if he thinks fit, make the repayment of the sum actually paid by the vendor without any such deduction as aforesaid.*"

[Emphasis Supplied]

5. It appears that in addition to the proceedings undertaken by the petitioners under the Registration Act, 1908, representations were also made to the concerned Sub-Divisional Magistrate, and District Magitrates *vide* letters dated 15.09.2023, 11.01.2024 respectively for refund of the e-registration fee/stamp duty paid for getting the concerned partition deed registered.

6. A perusal of the aforenoted factual matrix would reveal that the

petitioners has been diligently prosecuting proceedings and also making various representations to concerned authorities. Thus, the petitioners' claim for refund of e-registration fee/stamp duty ought not to be rejected on the sole ground of the exhaustion of limitation period.

7. In view of the peculiar facts and circumstances of the case, this Court directs the respondent(s) to consider the refund of e-registration fee/stamp duty paid by the petitioners for the registration of a partition deed within a period of two months from the date of receipt of copy of the order passed today.

8. With the aforesaid observations and directions, the instant petition stands disposed of.

PURUSHAINDRA KUMAR KAURAV, J

APRIL 2, 2026
Nc