IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.6242 of 2024

CNR No. BRHC010329172024

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Raman Bharti, Son of Sri Krishna Kumar Rai, resident of Village-Deodha, P.S.-Hasanpur, District-Samastipur.

... ... Petitioner

Versus

1. The State of Bihar through the Inspector General of Registration, Bihar, Patna.
2. The Inspector General of Registration, Bihar, Patna.
3. The Divisional Commissioner, Munger.
4. The Assistant Inspector General of Registration, Munger Division, Munger.
5. The District Registrar cum the Collector cum District Magistrate, Begusarai.
6. The District Sub Registrar, Begusarai.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 7665 of 2024

CNR No. BRHC010329172024

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Ramashray Pandey, Son of Late Indrajeet Pandey Resident of Village-Chhotaka Amaon, P.S- Chand, District- Kaimur at present Village- Wajidpur, P.S- Ramgar, Bhitt, District- Varanasi (Uttar Pradesh)

... ... Petitioner

Versus

1. The State of Bihar through the Inspector General of Registration, Bihar, Patna
2. The Assistant Inspector General of Registration, Bihar, Patna
3. The Divisional Commissioner, Patna Division, Patna
4. The District Registrar-cum-the Collector, Kaimur (Bhabhua)
5. The District Sub. Registrar, Kaimur (Bhabhua)

... ... Respondent/s

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Appearance :
(In Civil Writ Jurisdiction Case No. 6242 of 2024)
For the Petitioner/s : Mr. Raj Bansh Dubey, Advocate
For the Respondent/s : Mr. P.K. Gupta, G.P.10
Mr. Satya Vrat, AC to G.P.10
(In Civil Writ Jurisdiction Case No. 7665 of 2024)
For the Petitioner/s : Mr. Raj Bansh Dubey, Advocate
For the Respondent/s : Mr. P.K. Gupta, G.P.10

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Mr. Satya Vrat, AC to G.P.10

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CORAM: HONOURABLE MR. JUSTICE ALOK KUMAR

C.A.V. JUDGMENT

Date : 14-10-2026

Ref: C.W.J.C. No. 6242 of 2024

Heard Learned Counsel for the petitioner and Learned Counsel for the State.

2. That by way of filing the instant writ petition, the petitioner craves the indulgence of this Hon'ble Court for grant of the following relief:-

> *"(i) For issuance of an order, direction/writ in the nature of Certiorari for quashing the order dated 26.08.2022 passed in Misc. Deficit Stamp Appeal No. 35 of 2016 (Raman Bharati Versus The State through Collector, Munger) by the Divisional Commissioner, Munger whereby and whereunder the appeal preferred by the petitioner against the order dated 29.12.2015 passed by Respondent No. 4 in Stamp Deficit Case No. 43 of 2014 has been dismissed on the ground that the petitioner has no interest in pursuing the matter.*
>
> *(ii) For quashing the order dated 29.12.2015 passed by Respondent No. 4 in Stamp Deficit Case No. 43 of 2014 whereby and whereunder a direction has been issued to the petitioner to deposit deficit stamp duty amounting to Rs. 5,14,800/-.*
>
> *(iii) For directing the respondents to refund an amount of Rs. 2,57,400/- which has been deposited at the time of filing of Misc. Deficit Stamp Appeal No. 35 of 2016 (Raman Bharati Versus The State*

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through Collector, Munger) before the Commissioner, Munger Division, Munger.

(iv) Any other relief or reliefs as the petitioner may be found entitled to in the facts and circumstances of the case.

3. The petitioner is aggrieved by the order dated 26.08.2022 passed by the Divisional Commissioner, Munger Division, dismissing Misc. Deficit Stamp Appeal No. 35 of 2016 for want of interest on the part of the petitioner, and by the order dated 29.12.2015 passed by Respondent No. 4 in Stamp Deficit Case No. 43 of 2014, directing the petitioner to deposit deficit stamp duty of Rs. 5,14,800/-, and further seeks refund of Rs. 2,57,400/- deposited by him at the time of filing the said appeal.

4. Learned Counsel for the petitioner submitted that the petitioner purchased land measuring 8 Katha 10 Dhur under Khata Nos. 204, 203 and 205, Khesra Nos. 189, 172, 173 and 171, Mauza Amrour Kiratpur, District Begusarai, from his grandmother, Vidya Devi, and got the same registered through a registered Sale Deed dated 29.03.2014, valuing the land at Rs. 7,00,000/- and paying stamp duty of Rs. 42,000/-; that thereafter Respondent No. 6, vide Letter No. 1980 dated 14.10.2014, referred the matter of alleged deficit stamp duty to Respondent

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No. 4; and that the petitioner received a notice dated 23.05.2015 under Section 47(A) of the Indian Stamp Act, calling upon him to deposit deficit stamp duty of Rs. 5,14,800/-.

5. Learned Counsel for the petitioner further submitted that though he sought an adjournment through his Advocate to file objection, however, Respondent No. 4, without affording sufficient opportunity, passed the order dated 29.12.2015 directing deposit of the deficit stamp duty; that while the reference itself was stated to be under Section 47(A) of the Act, the impugned order records the reference as having been made under Section 47(A)(3); and that in terms of Section 47(A)(1) and (3) of the Indian Stamp Act, 1899, a reference for determination of proper market value can be made by the registering officer only prior to registration of the instrument under sub-section (1), or suo motu by the Collector within two years of registration under sub-section (3), and the registering officer (Respondent No. 6) has no power to refer a matter after registration under sub-section (3), the instrument having admittedly been presented on 29.03.2014 and registered on 30.03.2014.

6. Learned Counsel for the petitioner lastly

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submitted that against the order dated 29.12.2015, he preferred Misc. Deficit Stamp Appeal No. 35 of 2016 before the Divisional Commissioner, Munger, along with deposit of half the deficit stamp duty amounting to Rs. 2,57,400/-; that the said appeal remained pending for about six years without any fault of the petitioner, and was dismissed vide order dated 26.08.2022 only on the ground that the petitioner had no interest in its disposal, on account of non-appearance on 13.05.2022 and 26.08.2022; that a restoration application filed on 24.09.2022 could not be considered as the Divisional Commissioner expressed his inability to recall his own order; and relies upon the order dated 07.11.2017 of this Hon'ble Court in C.W.J.C. No. 19517 of 2016, wherein, on identical facts, a reference made otherwise than prior to registration was held to be against the statutory mandate of Section 47(A) and was quashed as wholly illegal and arbitrary.

7. Learned Counsel for the State/Respondent submitted, that the petitioner had described the nature of the land in the sale deed in question as "Bhith," whereas the District Sub Registrar received a complaint that another sale deed bearing No. 1330 dated 07.03.2014, relating to the very same Khata and Khesra numbers, had been registered at the

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commercial rate; and that in view of this discrepancy, the District Sub Registrar referred the matter to the Assistant Inspector General of Registration, Munger, vide letter No. 1980 dated 14.10.2014, for recovery of deficit stamp duty of Rs. 5,14,800/-.

8. Learned Counsel for the State/Respondent further submitted that a proceeding under Section 47(A)(3) of the Indian Stamp Act, being Deficit Stamp Case No. 43 of 2014, was accordingly initiated by the AIG Registration, Munger, notice was issued to the petitioner, and his Advocate appeared and sought time; that upon perusal of the earlier sale deed No. 1330 dated 07.03.2014, which was registered at the commercial rate for the same Khata/Khesra land, as against the "Bhith" rate paid in the sale deed in question, the AIG Registration held that the petitioner had paid deficit stamp duty of Rs. 5,14,800/- and directed him to deposit the same, and that the petitioner did not knowingly submit any objection before the AIG Registration prior to the passing of the final order dated 29.12.2015.

9. Learned Counsel for the State/Respondent lastly submitted that reference under Section 47(A)(3) of the Act can be made by the registering authority even after registration of

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the document, relying upon the judgment of the Hon'ble Supreme Court in *State of Punjab & Ors. v. M/s Mahajan Sabha, Gurdaspur*, AIR 1996 SC 2153; that the petitioner did not deny in the writ petition that the description of the land in the sale deed in question was other than commercial category, and has not substantiated that his case stands on the same footing as that decided in C.W.J.C. No. 19517 of 2016; and that, so far as the dismissal of the appeal is concerned, the petitioner himself sought time on 11.03.2022 and thereafter remained absent on 13.05.2022, leaving the Divisional Commissioner with no option but to dismiss the appeal, the petitioner having also failed to explain

10. Having heard the learned counsel for the parties and perused the materials on record, at this juncture, it would be relevant to reproduce Section 47-A (1) of the Indian Stamp Act, 1899 (hereinafter referred to as the "Act, 1899"), herein below:-

> *"47-A (1) Where the registering officers appointed under the Registration Act, 1908 while registering any instrument of conveyance, exchange, gift, partition or settlement is satisfied that the classification of the property and/ or the measurement of the structure contained in the property which is subject matter of such instrument*

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has been set forth wrongly or the market value of the property, which is subject matter of such instrument has been set forth at a lower rate than the Guideline Register of Estimated Minimum Value prepared under the rules framed under the provision of this Act, he shall refer such instrument before registering it to the Collector for determination of the proper market value of such property and the proper duty payable thereon.

Provided that where the market value of the property of the instruments described above has been fixed at an amount which is not less than the value prescribed in the Guide Line Register of estimated minimum value prepared under the rules framed under the provisions of this Act, but the registering officer has reasons to believe that the market value of the property which is the subject matter of such instrument has not been rightly set forth or it is higher than the estimated minimum value, he after registering such instrument, shall refer it by assigning proper reasons to the Collector for determination of proper market value of the property and the proper duty payable thereon."

11. As per the above section, if the Registering Authority (Sub-Registrar) while registering any instrument of conveyance, exchange, gift, partition or settlement etc. finds that

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the value set forth in the instrument has been wrongly shown or less than the market value then he shall refer the instrument to the Collector/AIG for determination of the proper market value of such property and the proper duty payable thereon before the instrument is registered. However, once an instrument is registered, the Sub-Registrar does not have any jurisdiction to pass any order for determination of the stamp duty payable or for realization of any deficit stamp duty.

12. A Co-ordinate Bench of this Court in *CWJC No. 17335 of 2022* ***(Rakesh Kumar Singh Vs. The State of Bihar & Ors.)*** as well as this Court in *CWJC No. 10106 of 2024* ***(Santoshi Devi Vs. The State of Bihar & Ors.)*** has held on the similar facts that a registering authority has no authority/jurisdiction to refer the matter, after registration of the sale deed, to the Collector U/s 47-A(1) of Indian Stamp Act, 1899.

13. In the present case, the sale deed was registered on 30.03.2014, whereas the District Sub-Registrar referred the matter to the Assistant Inspector General of Registration, Munger vide Letter No. 1980 dated 14.10.2014. Such a reference, made after registration, is impermissible under the

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law and contrary to the mandate of Section 47-A of the Indian Stamp Act, 1899, as the District Sub-Registrar had no authority/jurisdiction to make it. Hence, the impugned order dated 29.12.2015 passed by the Assistant Inspector General of Registration, Munger in Stamp Deficit Case No. 43 of 2014 on reference of the District Sub-Registrar, Begusarai is hereby quashed. Consequently, the order dated 26.08.2022 passed by the Divisional Commissioner, Munger Division in Misc. Deficit Stamp Appeal No. 35 of 2016 has got no legs to stand, and is also set aside, and the respondents are debarred from proceeding any further in the matter.

14. It is needless to say that any pre-deposit made by the petitioner prior to the filing of the appeal in question, shall be refunded to the petitioner, within eight weeks from today.

15. Accordingly, with the aforesaid observations and directions, the present writ petition is allowed.

Ref: C.W.J.C. No. 7665 of 2024

16. Heard Learned Counsel for the petitioner and Learned Counsel for the State.

17. That the present writ petition has been filed for

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the following reliefs:

> *"(i) That the present writ application has been filed for quashing of the order dated 02.03.2023 passed by the Divisional Commissioner, Patna Division, Patna in Stamp Appeal No. 111/2018, whereby and whereunder Divisional Commissioner affirmed the order dated 25.05.2018 passed in Stamp Case No. 94/2017 passed by the Assistant Inspector General of Registration, Patna Division, Patna.*
>
> *ii) For direction to refund the amount of Rs. 1,62,162/- deposited for preferring appeal before the Divisional Commissioner, Patna Division, Patna."*

18. The petitioner is aggrieved by the order dated 02.03.2023 passed by the Divisional Commissioner, Patna Division, Patna in Stamp Appeal No. 111/2018, affirming the order dated 25.05.2018 passed by the Assistant Inspector General of Registration, Patna Division, Patna in Stamp Case No. 94/2017, whereby the petitioner was directed to deposit deficit stamp duty of Rs. 3,24,324/- along with a fine of Rs. 32,432/-, and further seeks refund of Rs. 1,62,162/- deposited by him at the time of filing the said appeal.

19. Learned Counsel for the petitioner submitted that the petitioner purchased 10 decimals of land under Mauza Bahuara, Thana No. 219, Khata No. 06, Plot No. 694, District Kaimur, from Sushila Devi through a sale deed dated

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27.07.2016 for a consideration of Rs. 4,99,000/-, and got the same registered on 27.07.2016 at the District Registry Office, Kaimur, paying stamp duty of Rs. 31,437/- and other fees of Rs. 11,279/-; that after registration, on a complaint, the District Sub-Registrar, Kaimur conducted a spot inspection, found asbestos construction over the land and referred the document under Section 47-A(1) of the Indian Stamp Act; and that the Assistant Inspector General of Registration, Patna Division, issued notice, the petitioner filed his reply, and by order dated 25.05.2018 in Stamp Case No. 94/2017 the petitioner was directed to deposit deficit stamp duty of Rs. 3,24,324/- along with a fine of Rs. 32,432/-, in all Rs. 3,56,756/-.

20. Learned Counsel for the petitioner further submitted that the petitioner preferred Stamp Appeal No. 111/2018 before the Divisional Commissioner, Patna Division, depositing Rs. 1,62,162/- on 05.12.2018, being fifty percent of the deficit duty, and the appeal was dismissed and the order of the AIG affirmed by order dated 02.03.2023; that the land was agricultural in nature, in a developing area, and its valuation of Rs. 4,99,000/- was assessed by the office of the District Sub-Registrar, whereas the circle rate prescribed in the MVR chart is Rs. 32,000/- per decimal, making the total value Rs. 3,20,000/-,

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the land having been valued higher because of a temporary asbestos structure and boundary wall, so that the allegation of defrauding Government revenue is false; that there are only agricultural and residential lands in Mauza Bahuara and no commercial land, yet the land was treated as commercial and its market value determined at Rs. 58,63,200/-, which is wrong and arbitrary; that a reference under Section 47-A(1) of the Indian Stamp Act, 1899 can be made only before registration of the sale deed and not thereafter; and that the petitioner relies on the order of this Court in C.W.J.C. No. 19517 of 2016 (Shahnaz Begam Vs. The State of Bihar & Ors.), holding that a reference can be made only before registering the instrument to the Collector for determination of the proper market value and duty payable, and that the Divisional Commissioner wrongly dismissed the appeal by ignoring Section 47-A(1).

21. Learned Counsel for the State/Respondents No. 4 and 5 submitted that the sale deed was registered on 27.07.2016, and thereafter, on a complaint of defrauding legitimate Government revenue by suppressing facts affecting chargeability of stamp duty, a spot enquiry was conducted by the District Sub-Registrar, who found that the structure and boundary wall standing on the land had not been mentioned and

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the land had been described only as "Parti" land; and that the deed was accordingly referred under Section 47-A of the Indian Stamp Act, 1899 to the Assistant Inspector General of Registration, Patna Division, for determination of market value and realisation of deficit stamp duty.

22. Learned Counsel for the State/Respondents further submitted that the scheme of Section 47-A is to deal with cases where private parties deliberately undervalue the property to defraud the Government of legitimate revenue, and that where this comes to the knowledge of the registering officer on a complaint after registration, he is competent to initiate proceedings for realisation of the deficit revenue; that the AIG gave the petitioner sufficient opportunity to produce evidence, which he failed to do, and thereafter directed deposit of deficit stamp duty of Rs. 3,24,324/- along with a penalty of Rs. 32,432/-; and that the appeal was dismissed by the Divisional Commissioner for want of any defect in the order of the AIG, and the petitioner, having suppressed the structure and boundary wall by describing the land as "Parti" land, deserves to have the petition dismissed.

23. Having heard the learned counsel for the parties and perused the materials on record, at this juncture, it would be

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relevant to reproduce Section 47-A (1) of the Indian Stamp Act, 1899 (hereinafter referred to as the "Act, 1899"), herein below:-

> *"47-A (1) Where the registering officers appointed under the Registration Act, 1908 while registering any instrument of conveyance, exchange, gift, partition or settlement is satisfied that the classification of the property and/ or the measurement of the structure contained in the property which is subject matter of such instrument has been set forth wrongly or the market value of the property, which is subject matter of such instrument has been set forth at a lower rate than the Guideline Register of Estimated Minimum Value prepared under the rules framed under the provision of this Act, he shall refer such instrument before registering it to the Collector for determination of the proper market value of such property and the proper duty payable thereon."*

24. As per the above section, if the Registering Authority (Sub-Registrar) while registering any instrument of conveyance, exchange, gift, partition or settlement etc. finds that the value set forth in the instrument has been wrongly shown or less than the market value then he shall refer the instrument to the Collector/AIG for determination of the proper market value of such property and the proper duty payable thereon before the

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instrument is registered. However, once an instrument is registered, the Sub-Registrar does not have any jurisdiction to pass any order for determination of the stamp duty payable or for realization of any deficit stamp duty.

25. A Co-ordinate Bench of this Court in ***CWJC No. 17335 of 2022 (Rakesh Kumar Singh Vs. The State of Bihar & Ors.)*** as well as this Court in ***CWJC No. 10106 of 2024 (Santoshi Devi Vs. The State of Bihar & Ors.)*** has held on the similar facts that a registering authority has no authority/jurisdiction to refer the matter, after registration of the sale deed, to the Collector U/s 47-A(1) of Indian Stamp Act, 1899.

26. In the present case, the sale deed was registered on 27.07.2016, whereas the District Sub-Registrar, Kaimur referred the matter to the Assistant Inspector General of Registration, Patna Division, Patna. Such a reference, made after registration, is impermissible under the law and contrary to the mandate of Section 47-A of the Indian Stamp Act, 1899, as the District Sub-Registrar had no authority/jurisdiction to make it. Hence, the impugned order dated 25.05.2018 passed by the Assistant Inspector General of Registration, Patna Division, Patna in Stamp Case No. 94/2017 on reference of Sub-Registrar

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is hereby quashed. Consequently, the order dated 02.03.2023 passed by the Divisional Commissioner, Patna Division, Patna in Stamp Appeal No. 111/2018 has got no legs to stand, and is also set aside, and the respondents are debarred from proceeding any further in the matter.

27. It is needless to say that any pre-deposit made by the petitioner prior to the filing of the appeal in question, shall be refunded to the petitioner, within eight weeks from today.

28. Accordingly, with the aforesaid observations and directions, the present writ petition is allowed.

(Alok Kumar, J)

Manish Kumar

AFR/NAFR	**A. F. R.**
CAV DATE	**25.08.2026**
Uploading Date	14.10.2026
Transmission Date	N.A.

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