

*** THE HONOURABLE SRI JUSTICE N.V. SHRAVAN KUMAR**

+ WRIT PETITION No.26561 of 2010

% Dated 28-11-2024

Between:

Sri P.Badri Premnath

... Petitioner

and

\$ The Commissioner & Inspector
General of Registration & Stamps,
A.P., Hyderabad office at NBK Complex,
Musheerabad, Hyderabad and others.

.... Respondents

! Counsel for the Petitioner : Mr. P.Raghavendra Rao

^ Counsel for the respondents : Mr. L.Prabhakar Reddy

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? Cases referred: :

1. AIR 2024 SC 2881
2. AIR 2011 MADRAS 41
3. 2020 (5) ALT 547 (S.B.)
4. (2015) 16 Supreme Court Cases 31
5. (1978) 1 Supreme Court Cases 405

THE HONOURABLE SRI JUSTICE N.V. SHRAVAN KUMAR**W.P. No.26561 of 2010****ORDER:**

Challenging the order dated 02.09.2010 passed by the respondent No.1, Commissioner & Inspector General of Registration & Stamps, wherein and whereby the petitioner/applicant was informed that the refund of stamp duty paid voluntarily at the time of registration of document is not provided for under Section 45(2) of Indian Stamp Act hence, the request for refund of the stamp duty paid on a document registered cannot be considered, the petitioner filed the present writ petition.

2. It is the case of the petitioner that he is a member of Jubilee Hills Co-operative House Building Society Limited (hereinafter referred to as 'the Society') obtained vide Membership bearing No.2476 from the year 1980. As per the norms of the Society, the petitioner is eligible for allotment of one plot in the Society, but the Society deleted the petitioner's name from the lots in the year 1980-81 and in subsequent allotments. The petitioner questioned the same by filing a petition under Section 62 of the A.P. Co-operative Societies Act before the Arbitrator vide ARC. No.71 of 1989 and the Arbitrator has passed orders on 22.07.1991 directing the Society to allot one Plot to the petitioner against which the Society preferred an appeal i.e. CTA. No.21 of 1991 and the same was dismissed on 12.03.1996. Thereafter, W.P. No.10607 of 2000 was filed by the Society and the

same was dismissed on 29.06.2000 against which an appeal in W.A. (SR) No.38730 of 2005 was filed by the Society and the same was dismissed. Assailing the same, the Society filed SLP No.7609 of 2007 and the Hon'ble Supreme Court dismissed and confirmed the award passed by the Arbitrator.

3. It is further submitted that after dismissal of the W.P. No.10607 of 2000 the petitioner filed E.P. No.53 of 2001 before the VI Junior Civil Judge, City Civil Court, Hyderabad for execution of the award passed by the Arbitrator. After dismissal of the said SLP the VI Junior Civil Judge, City Civil Court, Hyderabad directed the Society to register the sale deed granting one month time and when the Society failed to register the sale deed in favour of the petitioner, the trial Court registered the sale deed in favour of the petitioner.

4. It is further submitted that at the time of registration, the petitioner paid an amount of Rs.4,160/- towards stamp duty and Rs.1,160/- towards TPT, registration charges of Rs.290/- totalling to Rs.5,610/- and filed an application under Section 47-A of the Stamp Act, 1989 before the respondent No.3 with a request to fix the market value with relevance to the sale consideration and topography of the land. The respondent No.3 kept the document pending registration and referred the application to the respondent No.2. The respondent No.2 passed an order on 28.06.2008 vide proceedings bearing No.MV/47-A/14832/2008 directing the petitioner to pay an amount of Rs.16,26,538/- in addition to the stamp duty and other charges

already paid. Accordingly, the petitioner paid the amount as per the orders passed by the respondent No.2 and the sale deed was registered vide document bearing No.2741 of 2008 dated 15.03.2008.

5. It is further submitted that as directed by the respondent No.2 during the course of site inspection by the respondent No.3 subsequent to registration of the said document, it was observed that the area mentioned in the schedule of the sale deed and registered is found to be in excess than the area available on the ground. The total extent of the land as shown in the sale deed is 460 square yards or 384.25 square meters whereas as per the land available on ground as per inspection was 370.76 square yards or 310 square meters and that an extent of 89.24 square yards has been shown in excess due to wrong calculation. This mistake was noticed and the same was rectified through Court order vide Rectification Deed bearing document No.3707 of 2009 dated 05.12.2009.

6. It is further submitted that after execution of the Rectification deed, the petitioner filed an application under Section 45 of the Stamp Act, 1899 to the respondent No.1 for return of the excess stamp duty paid by the petitioner for the reasons stated supra amounting to Rs.3,10,693/-. However, the said application was rejected on the ground that the petitioner has paid the stamp duty voluntarily at the time of registration as such, the refund under Section 45(2) of the Indian Stamp Act, 1899 cannot be considered. It is further submitted that Section 45(2) of the Indian Stamp Act empowers the Chief

Controlling Revenue Authority i.e. the respondent No.1 for refunding the amount paid in excess of the stamp duty. However, the respondent No.1 did not consider the request of the petitioner and passed order vide order dated 02.09.2010. Questioning the order dated 02.09.2010, the present writ petition has been filed.

7. On behalf of the respondents, while denying the writ averments, counter affidavit has been filed, *inter alia*, stating that the petitioner applied for refund of stamp duty, paid in respect of a registered document on the plea that the extent of the site was subsequently modified through rectification of the deed. The stamp duty was calculated as per the particulars furnished by the petitioner in the sale deed presented for registration which was registered as No.2741/2008, dated 15.03.2008 of RO (OB) Hyderabad (South). It is further submitted that the petitioner himself has shown the extent as 460 square yards in the document as per which the calculations were made. The petitioner paid the amount without raising any protest or objection and got the stamp duty paid denoted under Section 41 and 42 of the Indian Stamp Act, 1899 on the document and got the document returned after registration. Subsequently, a rectification deed executed in his favour was presented before the Joint Sub-Registrar in RO (OB) Hyderabad (South) and the same was registered as document No.3707/2009 dated 05.12.2009, rectifying the area to 370.76 square yards. It is submitted that the mistake in declaring the extent of site incorrectly in the original deed was by the party himself

and subsequent reduction in area of the site will not entitle the petitioner to claim any refund of stamp duty paid on the original deed which was registered after collection of stamp duty basing on the recitals of the document. It is further submitted that the parties filed consent letter and paid the stamp duty accepting the market value fixed for the property under section 47-A of the Indian Stamp Act, 1899 read with Rule 5 of the A.P. Stamp (Prevention of Undervaluation of Instrument) Rules, 1975 and any decrease of extent of the site in the rectification deed will not affect the market value that was accepted by the petitioner in the original registered deed as per Section 47-A (6) of the Indian Stamp Act, 1899 which was applicable to the State of A.P.

8. It is further submitted that the market value of the property is "the price that it would fetch if sold on the date of execution of the original deed in the market " and it is immaterial whether an extent of 460 or 370.76 square yards is involved in the transaction as the market value determined was for the property shown by the parties in the Schedule of the document. The market value determined by the Collector is for the Schedule property referred to in the document after conducting due enquiry as prescribed under Rule 5 of the A.P. Stamp (Prevention of Under Valuation of Instrument) Rules, 1975 and taking into consideration all relevant factors affecting the market value of the property. It is further submitted that the allegation that during the inspection of the site by the 3rd respondent after payment of stamp

duty and registration fees charges by the 2nd respondent came to the light that the area mentioned in the order is excess than actually available on ground is baseless. It is further submitted that 3rd respondent has no power to inspect the site under Section 47-A and it is the 2nd respondent who is the Competent Authority/Collector under Section 47-A to inspect the site and fix the market value as per the Rule 5 of the A.P. Stamp (Prevention of under Valuation of Instrument) Rules, 1975. Under Rule 5 (c) only inspection of site is provided but not the measurement of the site by the Collector while determining the market value of the property for the purpose of charging stamp duty. Therefore, there is no question of any excess charging than the legally permissible value for the purpose of stamp duty as per the market value scheme provisions. The Rule 5 (c) is extracted here under:

5: Principles for the determination of the market value or consideration:- The Collector shall, as far as possible, have also regard to the following points in determining the provisional market value or consideration, namely:-

- 5 (c) in the case of buildings-
 - i. type and structure
 - ii. Locality in which constructed
 - iii. Plinth area
 - iv. Year of construction
 - v. Kind of materials used

- vi. Rate of depreciation
- vii. Fluctuation in rates
- viii. Any other features having a bearing on the value
- ix. Property tax with reference to taxation records of the local authority concerned
- x. The purpose for which the building is being used and the income, if any, by way of rent per annum secured on the building; and
- xi. Any special feature of the case represented by the parties.

9. It is further submitted that the proceedings were held under Section 47-A of the Indian Stamp Act and payment was denoted under the same provisions and as such the petitioner is not entitled to any benefit under Section 45 (2) which mandates for refund of the excess duty charged and paid under Section 35 or 40 and in case the petitioner is aggrieved by the orders of the Collector under Section 47-A (2) ought to have preferred an appeal to the concerned civil court under Section 47-A(5) and the refund claims can not be considered under section 45. It is further submitted that under Section 45(2), refund of stamp duty allowed is in respect of stamp duty charged in excess of that which is legally chargeable and has been charged and paid under Section 35 or Section 40 and such refund shall be made within the period of three months of the order charging the same. The case of the petitioner does not fall under the Sub-Section 2 of Section 45 of the Indian Stamp Act, 1899 as held by the High Court of A.P in Full Bench judgment reported in A.I.R 1976, A.P. Page 150.

SUBMISSIONS OF THE LEARNED COUNSEL FOR THE PETITIONER:

10. The learned counsel for the petitioner would submit that the 3rd respondent had undertaken the measurement of the Plot within the boundaries specified in the registered sale deed and came to the conclusion that the land that was physically available on the ground was only to an extent of 370.76 square yards or 310 square meters. Therefore, the petitioner basing on the measurements of the land provided by the Sub-Registrar, executed a rectification deed so as to ensure that the conveyance of the land from the Society to the petitioner is proper, just and reflecting true extent of land available on the ground.

11. He would further submit that after execution of the rectification deed on 05.12.2019, the petitioner has made an application to the respondent No.1 seeking for refund of the excess amount of the stamp duty as per Section 45 of the Stamp Act as the same has been paid under wrong calculation taking into account the land to an extent of 460 square yards, which has been subsequently rectified vide rectification deed bearing document No.3707 of 2009 dated 05.12.2009 and in the said letter, the petitioner has given a detailed calculation of the excess stamp duty paid in the tabular form and as per the calculation difference excess stamp duty paid was calculated to the tune of Rs.3,19,301/- and would submit that the 1st respondent has failed to consider the fact that the petitioner is entitled to refund of the excess stamp duty as he is the owner and

possessor of the land only to the tune of 370.76 square yards of 310 square meters by virtue of the registered rectification deed bearing document No.3707/2009 dated 05.12.2009. Hence, the case of the petitioner clearly falls under Section 45(2) of the Indian Stamp Act, 1899 wherein the 1st respondent has the power to refund the excess amounts paid for registration of documents. He would further submit that the contention of the respondent No.1 cannot be accepted for the reason that Section 45(2) of the Indian Stamp Act, 1899 does not distinguish between voluntarily payment or compulsory payment of the stamp duty and the Government cannot have unjust enrichment at the cost of the petitioner.

12. To substantiate the case of the petitioner, the learned counsel has placed reliance in the case of **Bano Saiyed Parwaz Vs. Chief Controlling Revenue Authority and Inspector General of Registration and Controller of Stamps and others¹**; **M/s. Marg Construction Limited Marg Axis, Chennai Vs. Inspector General of Registration No.100, Chennai and others²**; **Thripurala Suresh Vs. State of Telangana, rep., by its Principal Secretary to Government, Home Department, Hyderabad, Telangana and others³**; **Committee-GFIL Vs. Libra Buildtech Private Limited and**

¹ AIR 2024 SC 2881

² AIR 2011 MADRAS 41

³ 2020 (5) ALT 547 (S.B.)

others⁴ and Mohinder Singh Gill and another Vs. The Chief Election Commissioner, New Delhi and others⁵.

13. On the other hand, the learned Government Pleader appearing for the respondents has reiterated the counter averments and sought to pass appropriate orders.

14. Heard the learned counsel on either side and perused the material made available on the record.

15. As could be seen from the proceedings, this Court on the earlier occasion on 27.10.2010 has observed as under:

“A perusal of the record shows that while the order to pay stamp duty was passed on 28.06.2008, the petitioner made application on 19.12.2009 for refund, which appears to be far beyond the 90 days limitation period prescribed under Section 45(2) of the Indian Stamp Act, 1899.

The learned counsel for the petitioner seeks adjournment to explain this aspect.

Post on 03.11.2010.”

16. The main grievance of the petitioner is that the stamp duty and registration charges have to be paid to the actual extent of the land registered, which has been clarified in the rectification deed as such, the petitioner is entitled to seek refund of the excess stamp duty

⁴ (2015) 16 Supreme Court Cases 31

⁵ (1978) 1 Supreme Court Cases 405

under Section 45(2) of the Indian Stamp Act. Therefore, the rejection of the request of the petitioner for refund of the stamp duty on the ground that the petitioner has voluntarily paid at the time of the registration of the document as is not provided under Section 45(2) of the Indian Stamp Act is not proper and justified.

17. For better appreciation, Section 45 (2) of the Indian Stamp Act is extracted hereunder:

“45. Power to revenue-authority to refund penalty or excess duty in certain cases.

(1) Where any penalty is paid under section 35 or section 40, the Chief Controlling Revenue-authority may, upon application in writing made within one year from the date of the payment, refund such penalty wholly or in part

(2) Where, in the opinion of the Chief Controlling Revenue-authority, stamp duty in excess of that which is legally chargeable has been charged and paid under Section 35 or Section 40, such authority may, upon application in writing made within three months of the order charging the same, refund the excess”

18. From the above, it is clear that as per the provision of Section 45(1), if any penalty is paid under Section 35 or Section 40, the Chief Controlling Revenue authority may on an application in writing made within one year from the date of the payment, refund such penalty wholly or in part or as per Section 45(2) in the opinion of the Chief Controlling revenue authority, stamp duty in excess of that which is

legally chargeable has been charged and paid under Section 35 or Section 40 and if any such application is made within three months to such authority on an order charging the stamp duty may refund the excess. But, in the case on hand, the petitioner has paid the stamp duty as per the sale deed document bearing No.2741/2008, dated 15.03.2008 presented for 460 square yards or 384.25 square meters by him showing the extent of the land in the schedule. Even assuming that if any excess of stamp duty amount has been paid as per the provision of Section 45(2), the petitioner made an application on 19.12.2009 for refund, which is far beyond the prescribed period. It is to be noted that as per the Court proceedings dated 27.10.2010, the petitioner sought time to give explanation on the application made on 19.12.2009, which appears to be beyond 90 days limitation prescribed under Section 45(2) of the Indian Stamp Act, 1899 but no explanation was forthcoming. Even otherwise, the provision of Section 45(2) pertains to the payment of stamp duty in excess of that which is legally chargeable in opinion of the Chief Controlling Revenue Authority. But in the case on hand, the petitioner has presented the document with the area specified and sought for registration as per the sale deed document presented for registration.

19. The Sub-Registrar shall follow the provisions of Section 34 and 35 for the purpose of registration of any document. Section 34 and 35 of the Act reads as under:

34. Enquiry before registration by registering officer.—(1) Subject to the provisions contained in this Part and in sections 41, 43, 45, 69, 75, 77, 88 and 89, no document shall be registered under this Act, unless the persons executing such document, or their representatives, assigns or agents authorised as aforesaid, appear before the registering officer within the time allowed for presentation under sections 23, 24, 25 and 26:

Provided that, if owing to urgent necessity or unavoidable accident all such persons do not so appear, the Registrar, in cases where the delay in appearing does not exceed four months, may direct that on payment of a fine not exceeding ten times the amount of the proper registration fee, in addition to the fine, if any, payable under section 25, the document may be registered.

(2) Appearances under sub-section (1) may be simultaneous or at different times.

(3) The registering officer shall thereupon—

(a) enquire whether or not such document was executed by the persons by whom it purports to have been executed;

(b) satisfy himself as to the identity of the persons appearing before him and alleging that they have executed the document; and

(c) in the case of any person appearing as a representative, assign or agent, satisfy himself of the right of such person so to appear.

(4) Any application for a direction under the proviso to sub-section (1) may be lodged with a

Sub Registrar, who shall forthwith forward it to the Registrar to whom he is subordinate.

(5) Nothing in this section applies to copies of decrees or orders.

35. Procedure on admission and denial of execution respectively.—(1) (a) If all the persons executing the document appear personally before the registering officer and are personally known to him, or if he be otherwise satisfied that they are the person they represent themselves to be, and if they all admit the execution of the document, or

(b) if in the case of any person appearing by a representative, assign or agent, such representative, assign or agent admits the execution, or

(c) if the person executing the document is dead, and his representative or assign appears before the registering officer and admits the execution,

the registering officer shall register the document as directed in sections 58 to 61 inclusive.

(2) The registering officer may, in order to satisfy himself that the persons appearing before him are the persons they represent themselves to be, or for any other purpose contemplated by this Act, examine any one present in his office.

(3) (a) If any person by whom the document purports to be executed denies its execution, or

(b) if any such person appears to the registering officer to be a minor, an idiot or a lunatic, or

(c) if any person by whom the document purports to be executed is dead, and his representative or assign denies its execution,

the registering officer shall refuse to register the document as to the person so denying, appearing or dead:

Provided that where such officer is a Registrar, he shall follow the procedure prescribed in Part XII: (Secs.71 to 77):

Provided further that the State Government may, by notification in the Official Gazette, declare that any Sub-Registrar named in the notification shall, in respect of documents, the execution of which is denied, be deemed to be a Registrar for the purposes of this sub-section and of Part XII.

From a bare reading of these provisions, Section 45(2) of the Stamp Act, 1899 and Sections 34 and 35 of the Registration Act, nowhere specifies to verify the extent of land defined in the schedules of the land in the document presented for registration. As such, the case of the petitioner does not fall within the ambit of Section 45(2) of the Act.

20. Insofar as the reliance placed on by the learned counsel for the petitioner on the aforementioned citations has to be looked into.

21. In the case of **Bano Saiyed Parwas** (one supra), it is held at paras No.15 and 16 as under:

“15. The legal position is thus settled in *Libra Buildtech* (supra) that when the State deals with a citizen it should not ordinarily rely on

technicalities, even though such defences may be open to it.

16. We draw weight from the aforesaid judgment and are of the opinion that the case of the appellant is fit for refund of stamp duty in so far as it is settled law that the period of expiry of limitation prescribed under any law may bar the remedy but not the right and the appellant is held entitled to claim the refund of stamp duty amount on the basis of the fact that the appellant has been pursuing her case as per remedies available to her in law and she should not be denied the said refund merely on technicalities as the case of the appellant is a just one wherein she had in bona fide paid the stamp duty for registration but fraud was played on her by the Vendor which led to the cancellation of the conveyance deed.”

In the said case, fraud was played on the appellant therein by her vendor which lead to the cancellation of the conveyance deed. But, in the case on hand, no such fraud has been played upon the petitioner more so, the petitioner himself has paid the stamp duty without any dispute and executed the subject sale deed document bearing No.2741/2008, dated 15.03.2008 and as such, the stamp duty has been consumed. Hence, the facts and circumstances of the case one supra are not applicable to the present case.

22. In the case of **Marg Construction** (two supra), it is held at paras No.10 to 12 as under:

“10. The learned Senior Counsel for the petitioner has also by relying upon the definite expression chargeable under Section 2(6) of the Act read with Article 265 of the Constitution of India further argued that expression ‘chargeable’ means the exact duty chargeable upon any instruction under law in force in India and no authority can collect any excess than what is chargeable upon the instrument. As rightly pointed out by the learned Senior Counsel for the petitioner though the petitioner has paid excess duty, the authority concerned is also bound to ascertain the actual stamp duty payable under law in force and is empowered to collect only the duty so chargeable. Had the Registering Authority at the time of registration proceedings of the document, in discharge of its statutory obligation duly ascertained the actual duty payable upon the instrument that would not have resulted in excess payment by the petitioner and the excess amount would have been then-and-there refunded to the petitioner. As the failure on the part of the Authority concerned is also one of the main reasons for payment of excess payment of stamp duty. The authority concerned cannot be now permitted to say that there is no provision in the Stamp Act and the authority concerned is not duty bound to refund the amount which is voluntarily paid by the party concerned. Such argument is devoid of any merit and deserves no acceptance.

11. In my considered view, the Stamp Act contains inbuilt procedure to find out the exact duty payable and to refund the excess Stamp Duty paid by party, and the impugned order rejecting

the petitioner's claim on the ground the Stamp Act has no provision to refund of the excess Stamp duty paid, is unfair, arbitrary, illegal and contrary to the specific provisions and the procedure laid down in the Act and amounts to failure to exercise the power vested under the Act.

12. In the result, the order impugned is hence set aside. The petitioner's application addressed to the first respondent is directed to be forwarded to the third respondent, namely, District Collector, Kancheepuram, who shall hold an enquiry after giving opportunity to the petitioner for being personally heard either under Section 31 or under Section 49(1)(b) for determination of stamp duty payable upon the instrument and subject to the outcome of the same, the petitioner, is as per law, entitled to get the refund of the amount, if any, by making an application to the appropriate authority, under Section 45 of the Stamp Act. The whole exercise shall be completed within a period of 12 weeks from the date of receipt of copy of this order."

23. In the said referred case, it is no doubt clear that the stamp duty has to be paid as per the chargeable under Section 2(6) of the Act read with Article 265 of the Constitution of India. The Madras High Court has rightly observed that no authority can collect any excess than what is chargeable upon the instrument and had also further observed that the petitioner therein has paid excess duty, the authority concerned is also bound to ascertain the actual stamp duty payable under law in force and is empowered to collect only the duty so chargeable.

24. In the case on hand, the petitioner himself has paid the stamp duty as per the market value as determined by the original sale deed and at that time the extent of land was mentioned as 460 square yards based on which the stamp duty was determined and paid by the petitioner. Under such circumstances, no fault can be attributed to the respondent authorities. It is only after registration of the rectification deed the petitioner claimed for return of excess stamp duty based on the reduction of extent of land. Since the initial document has been registered based on the information provided by the petitioner in respect of the extent of the land and determined the market value according to the extent of the land and paid the stamp duty, which could be presumed that the stamp duty already paid has been consumed by executing the subject document on the day of registration. Hence, the facts and circumstances of the case of second supra would not be applicable to the present case.

25. Having gone through the case of **Thripurala Sure** (three supra), this Court finds no relevancy to the facts and circumstances of the present case and the learned counsel for the petitioner did not draw attention of this Court to any specific para(s) for consideration.

26. Insofar as the reliance placed by the learned counsel for the petitioner in the case of the **Committee-GFL** (four supra) is a case where contract in question became void as a result of its cancellation which entitled the applicants to seek restitution of the money paid to

the State for purchase of stamp duty. Admittedly the transaction originally intended between the parties i.e., sale of properties in question by GFIL-Committee to the applicants was not accomplished and failed due to reasons beyond the control of the parties and it was not possible for the parties to conclude the transactions originally intended and the Hon'ble Supreme Court passed order cancelling the transactions in question and directed the seller (GFIL-Committee) to refund the entire sale consideration to the applicants and simultaneously permitted the applicants to claim refund of stamp duty amount from the State Government by order dated 26.09.2012. Thereby a right to claim refund of amount paid towards the stamp duty accrued to the applicants and the applicants were entitled to claim restoration of all such benefits/advantages from the State once the transaction was cancelled by the Court on 26.09.2012 in the light of the principle contained in Section 65 of the Contract Act which enable the party to a contract to seek restoration of all such advantage from other party which they took from such contract when the contract is discovered to be void or becomes void.

27. Having gone through the above, the facts and circumstances are not application to the present case.

28. Insofar as the case of **Mohinder Singh Gill** (five supra), the learned counsel for the petitioner did not draw the attention of this Court to any of the specific aspect or paragraph for the purpose

for which he was relying on and did not advance any arguments with respect to the said citation.

29. It is pertinent to note here that the petitioner has executed the document, signed and presented before the registering authority for registration itself signifies that the stamp duty has been utilised on the subject document and the parties have complied with the provisions of the Stamp Act, 1899. Further, the respondents have collected the stamp duty and executed the registered document in accordance with the provisions of the Stamp Act, 1899 and the Registration Act, 1908 as such, this Court is of the considered opinion that the impugned order dated 02.09.2010 does not suffer from any illegality or infirmity and the consequential relief of refund of excess stamp duty as per the application dated 19.12.2009 of the petitioner is unsustainable and this writ petition is liable to be dismissed.

30. Accordingly, having regard to the facts and circumstances of the case and the submissions made by the learned counsel on either side, this Court is of the considered opinion that the petitioner is not entitled to claim refund of stamp duty as per provisions of Section 45(2) of the Indian Stamp Act, 1899 and this writ petition fails and is dismissed. There shall be no order as to costs.

As a sequel, miscellaneous applications, if any pending, shall stand closed.

JUSTICE N.V. SHRAVAN KUMAR

Date: 28.11.2024
LSK