IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.4200 of 2026

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Smt. Puja Devi W/o Sri Shyam Babu Singh, Resident of Village- Bela, P.S.- Bairganiya, Dist- Sitamarhi.

... ... Petitioner/s

Versus

1. The State of Bihar through Additional Secretary, Revenue and Land Reforms Department, Government of Bihar.
2. The Inspector General of Registration, Bihar, Patna.
3. The Assistant Inspector General of Registration, Tirhut Division, Muzaffarpur.
4. The District Magistrate, Sitamarhi, Dist.- Sitamarhi.
5. The Registrar cum District Magistrate, Sitamarhi, Dist.- Sitamarhi.
6. The Sub-Registrar, Dheng, Sitamarhi, Dist- Sitamarhi.
7. The Deputy Development Commissioner cum District Auction Officer, Sitamarhi, Dist.- Sitamarhi.
8. The Circle Officer, Bairganiya, P.S.- Bairganiya, Dist- Sitamarhi.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Md. Waliur Rahman, Advocate.
		Mr. Sanjay Kumar, Advocate.
For the Respondent/s	:	Mr. Standing Counsel (11)

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CORAM: HONOURABLE MR. JUSTICE A. ABHISHEK REDDY

ORAL ORDER

2 16-04-2026 Heard the learned counsel for the parties.

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

> *"(i) For setting aside the entire purported proceeding and order dated 30.10.2017 as passed in case No. 132/2016-17 by Assistant Inspector General of Registration, Tirhut Division Muzaffarpur or refence made by sub-registrar, Sitamarhi U/S 47 A (1) of the Stamp Act.*

> *(ii) For further also direct the respondent authority the certificate officer to re-call the last notice dated 22.02.2025 which has been served upon the petitioner dated 08.04.2025 and further direct to drop the proceeding of district certificate case No. 12/2019-2020 in the interest of justice.*
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> *(iii) For further also direct the respondent authority not to take any sort of coercive step against the petitioner till the disposal of the present writ application. In view of the fact that order impugned is without jurisdiction."*

3. Learned counsel appearing on behalf of the petitioner submits that the petitioner has purchased the property in the month of November, 2014 and the sale-deed was registered on 26.11.2014. Thereafter, the petitioner has been in physical possession of the property and the land was mutated in her name. That it appears on 30.10.2017, the respondent No. 3 herein has issued a letter alleging certain irregularities in determining the market value of the documents registered in favour of the petitioner and action was sought to be taken under Section 47A(1) of the Stamp Act. Thereafter, on 31.10.2017, the Assistant Inspector General of Registration Office, Tirhut Division Muzaffarpur (i.e., Respondent No. 3 herein) has passed an ex-parte order against the petitioner alleging that the instrument is undervalued and the same has caused revenue loss to the exchequer and the petitioner was directed to deposit the stamp deficit amount of Rs. 1,70,610/- within sixty days from the said order failing which the Registrar was directed to issue a recovery certificate under Rule 12(b) of the Act. Thereafter, the petitioner has received a notice dated 22.02.2025 served on 08.04.2025 from the Certificate Officer, Sitamarhi with a direction to deposit the outstanding amount and if the said amount is not deposited then arrest warrant will be issued against her.

4. Learned counsel appearing on behalf of the petitioner submits that the order of the Assistant Inspector General of Registration, Tirhut Division, Muzaffarpur 30.10.2017 and the subsequent communications directing the petitioner to deposit the deficit stamp duty was never served on the petitioner. That the authority without issuing any notice to the petitioner has straightaway passed the ex-parte order. Thereafter, the authority has initiated certificate proceedings against the petitioner and the petitioner came to know about the passing of the orders by the Additional Inspector General of Registration and also the subsequent letters only when the notice issued by the Certificate Officer was received by the petitioner on 08.04.2025. Learned counsel appearing on behalf of the petitioner submits that the procedure adopted by the authority is *per se* illegal, contrary to the provisions of the Act and also the judgments of this Hon'ble Court in a catena of cases. Learned counsel has relied on the judgment of this Hon'ble Court in the case of ***Manju Dwivedi Vs. State of Bihar & Ors.*** reported in ***2024 1 BLJ 161***.

5. *Per contra*, the learned counsel appearing on behalf of the respondent-State has vehemently opposed the very maintainability of the present writ petition. Learned counsel has stated that the petitioner without availing the alternative and efficacious remedy of filing an appeal has approached this Hon'ble Court straightaway. Learned counsel has submitted that the petitioner has not challenged the order passed by the Assistant Inspector General of Registration and without assailing the same, the present writ petition has been filed. Learned counsel has therefore, prayed this Hon'ble Court to dismiss the present writ petition.

6. Admittedly, the facts in this particular case are not in dispute Section 47(A)(1) of the Indian Stamp Act, 1899 (as amended by the Indian Stamp (Bihar Amendment) Act 2013, published in the gazette on 03.05.2013 reads as under;

> *"(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."*

7. This Hon'ble Court while interpreting Section 47(A)(1) of the Stamp Act in the case of ***Shahnaw Begam vs. the State of Bihar & Ors***. reported in ***2018 (2) PLJR 293*** has held as under;

> *"6. It, thus, follows that the Registering Authority can only refer the matter before registering it to the Collector for determination of the proper market value of such property and the proper duty payable thereon. In the present case, it is quite clear that the registration was already effected and it was only thereafter that the reference was made to the Collector/AIG Registration for determination of the correct value. Furthermore, if at all, a proceeding was to have been initiated after registration by the Collector suo motu within the provisions of Section 47A(3), the same could have been done within a period of two (2) years from the date of registration of such instrument already referred to him under Sub Section (1). Provisions as stated in Section 47A(3) is as follows:-*
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> > *"The Collector may suo motu within two years from the date of registration of such instrument 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 such instrument and the*

duty payable thereon and if, after such examination, he has reason to believe that the market value of such property, has not been rightly set forth in the instrument, [or is less than even the minimum value determined in accordance with any rules made under this Act] 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.

Provided that nothing in this sub-section shall apply to any instrument registered before the date of commencement of the Indian Stamp (Bihar Amendment Ordinance, 1986)."

7. It appears from the counter affidavit filed that it is not a proceeding initiated rather it was a reference to the Collector under Section 47A (1).

8. In that view of the matter, since the provisions clearly state that such enquiry can be made only before registering it to the Collector for determination of the proper market value of such property and the proper duty payable thereon. The entire reference is made against the statutory provisions and cannot be sustained in the eye of law. Thus, in the considered opinion of the Court, the impugned order dated 16.05.2016 as contained in Annexure-4 is wholly illegal and arbitrary and has to be quashed.

9. Accordingly, the impugned order dated 16.05.2016 as contained in Annexure-4 stands quashed. The writ application is allowed. No costs."

8. Having regard to the above mentioned facts and circumstances and also the law laid down by this Hon'ble Court in the above referred case, the present writ petition is allowed. The order dated 30.10.2017 passed by the Assistant Inspector

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General of Registration, Tirhut Division, Muzaffarpur in Case No. 132/2016-17 is set aside and consequentially, the registration of the certificate proceedings *vide* Certificate Case No. 12/2019-2020 is also quashed.

9. The present writ petition stands allowed to the extent indicated.

(A. Abhishek Reddy, J)

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