IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD
(Special Original Jurisdiction)

FRIDAY, THE TWENTY FOURTH DAY OF APRIL
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE SRI JUSTICE PULLA KARTHIK

WRIT PETITION NO: 27952 OF 2025

Between:

Banoth Sunil Nayak, S/o (Late) B.Chandmal, aged 41 years, Occ ;unemployee, R/o Bhojya Thanda, Garla Mandal, Mahabubabad District.

.....PETITIONER

AND

1. The State of Telangana, Rep. by its Principal Secretary, Revenue Departamernt, Dr.BR Ambedkar Secretariat, Hyderabad.
2. The District Collector, Mahabubabad District. Mahabubabad.
3. The District Registrar, Registration Department, Mahabubabad, Mahabubabad District.
4. The Sub-Registrar, Mahabubabad, Mahabubabad District.
5. The Tahsildar and Joint Sub Registrar, Garla Mandal, Mahabubabad District.
6. Tejavath Devamma, D/o Topa and W/o Banoth Chandmal, aged 63 years, REtd. Govt. Servant, R/o H.No.15-7-372, Rotary Nagar, Khanapur Haveli, Khammam Urban, Khammam District.

.....RESPONDENTS

Petition Under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue WRIT OF MANDAMUS or any other appropriate writ, order or direction to official Respondents in not refunding Stamp duty received by the Respondent No.3 and 4 dated 04/07/2019 is illegal, arbitrary, unjust, biased and against Article 14 and 21 of Constitution of India and also against the violative of principle of natural justice and consequently direct the Respondent No.3 and 4 to refund the Stamp duty amount of Rs.76,020/-along with interest if applicable to the Petitioner herein in the interest of justice.

I.A.NO:1 OF 2025

Petition Under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to DIRECT the Official Respondents No.3 to 4 to refund the Stamp duty paid by the Petitioner dated 04.07.2019 with immediate effect to the Petitioner SB A/C No.33983015152, State Bank of India, IFSC . SBIN0012906, Rotary Nagar Colony branch, Khammam in the interest of justice pending disposal of the above writ petition.

Counsel for the Petitioner : SRI. JOGRAM TEJAVAT

Counsel for the Respondent Nos.1 to 5 : AGP FOR STAMPS & REGISTRATION
Counsel for the Respondent No.6 : --

The Court made the following ORDER

2026:TSHC:5799

**IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD**

THE HON'BLE SRI JUSTICE PULLA KARTHIK

WRIT PETITION No.27952 OF 2025

24^{th} APRIL, 2026.

Between:

Banoth Sunil Nayak ...Petitioner

AND

The State of Telangana,
Rep. by its Principal Secretary,
Revenue Department,
Dr. BR Ambedkar Secretariat, Hyderabad
and (5) others ... Respondents

ORDER:

This Writ Petition is filed seeking the following relief:

> "... direction to official Respondents in not refunding Stamp Duty received by the Respondent No.3 & 4 dated 04.07.2019 is illegal, arbitrary, unjust, biased and against Article 14 and 21 of Constitution of India and also against the violative of principle of natural justice and consequently direct the Respondent No.3 & 4 to refund the Stamp duty amount of Rs.76,020/- along with interest if applicable to the Petitioner herein in the interest of justice ...."

2) Heard Sri Jogram Tejavath, learned counsel for the petitioner, and learned Government Pleader for Stamps & Registration, appearing for respondents 1 to 5.

3) Learned counsel for the petitioner submits that petitioner's entire village comes under Scheduled Area (Agency Area) covered under 1/70 Act and in respect of such Agency Scheduled Area, a procedure is laid down under the Agency Rules 1924 as well as Scheduled Area Act, 1959. Further, 1/70 Act mandatorily prescribes that whoever purchases the land in schedule area, beneficiary must be a scheduled tribe only or transaction must be between Tribal to Tribal only or from bonafide non-tribal to tribal beneficiary and all other transactions amount to void in the scheduled area. In case of the petitioner, vendor and vendee both belong to scheduled tribe. Further, as per law, whenever the registration papers are presented before the Sub-Registrar concerned, the officer will receive the papers along with stamp duty and in this case, the Stamp Duty paid by the petitioner herein towards registration charges is Rs.76,020/- dated 03.07.2019. After presentation of the document for registration, at the time of receipt of such paper, the Sub-Registrar is supposed to submit Form-K under Agency Rules, 1924 to the District Collector concerned and District Collector, after receipt of Form-K, shall enquire the bonafides of transaction i.e. vendor and vendee and about the land background. After due verification, the District Collector having satisfied with regard to bonafides of the vendor and vendee, as per mandatory provision of Agency Rules, shall

issue Form-L to the concerned Sub-Registrar permitting to register the document, as per Agency Law.

3.1) Learned counsel further submits that as per the above mandatory law, Form-K shall be submitted by the Sub-Registrar to the District Collector and within a period of 60 days from the date of receipt of Form-K from the Sub-Registrar concerned, the District Collector shall either permit or reject registration, as per law. But, in the present case, the District Collector neither responded nor given any reply to the concerned Sub-Registrar about authorization under Form-L and date of submission of Form-K by the Sub-Registrar, Mahabubabd, is 04.07.2019, but, till date, there is no response from the District Collector to the Sub-Registrar, Mahabubabad. The onus of getting the Form-L from the District Collector rests on the Sub-Registrar. Despite the same, the Sub-Registrar has issued the notice dated 14.08.2025 to the petitioner seeking explanation about the delay in getting the Form-L from the District Collector. On receipt of such notice, the petitioner submitted his explanation on 30.08.2025 seeking refund of Rs.76,020/- paid by him on 03.07.2019. Further, in an earlier occasion, a similar letter dated 04.11.2023 was addressed to the District Collector, Mahabubabad, and Project Officer, ITDA, Eturnagaram, and the copy of the same was marked to the petitioner, for which also, the petitioner had submitted an application on 22.11.2023 seeking refund of the amount. However, there is no response from the respondents. After introduction of Dharani Portal, the registration was entrusted to Tahsildar. As such, the petitioner got registered the land by paying separate fee through the Tahsildar vide application No.2000068224 dated 26.11.2020. Therefore, the authorities are required to refund the amount of Rs.76,020/- paid by the petitioner on 03.07.2019. Therefore, the learned counsel prays this Court to issue suitable directions to the respondent authorities for refund of the amount to the petitioner.

4) Per contra, the learned Government Pleader submits that a sale deed document was executed on 03.07.2019 by Tejavath Devamma D/o.Thopa (W/o.Banoth Chandmal) in favour of Banoth Sunil Nayak i.e. the petitioner herein in respect of agricultural dry land admeasuring Acs.3.07 guntas in survey No.1561/D/1 (1561/EE/1) of Garla Revenue Village, duly paying the deficit stamp duty of Rs.50,500/-, transfer duty of Rs.19,050/- registration fee of Rs.6,350/-, user charges of Rs.120/- totalling Rs.76,020/- through e-challan dated 03.07.2019 and the same was admitted and kept pending vide No.P37/2019 for want of Form-L as the property belongs to Scheduled Area covered under 1/70 Act. Subsequently, the Sub-Registrar, Mahabubabad, has addressed letter No.130/2019 dated 11.07.2019 to the District

Collector, Mahabubabad, for issuance of Form-L. Further, as per the instructions of the higher authorities as regards disposal of pending documents, the respondent Office has addressed the concerned authorities for issuance of Form-L vide letter dated 04.11.2023 and a copy of the same was communicated to the petitioner. However, the petitioner replied to the same on 22.11.2023 stating that he already got registered the land in the local Mandal Revenue Office and requested for refund of payment, but there is no such procedure for refund of duties as the petition is pending in anticipation of receipt of Form-L from the authorities. Hence, no reply is given to the petitioner.

4.1) Learned Government Pleader further submits that inspite of addressing for several times, Form-L was not received and as such the impugned notice has been issued to the petitioner to show cause as to why the document should not be refused for registration, for which, the petitioner has submitted a letter on 30.08.2025 stating that he has already got registered the land in his favour through the Mandal Revenue Officer and sought for refund of the amount. But, since no decision is taken either to register or refuse the document, no reply is issued to the petitioner. However, finally the registration was refused vide refusal No.24/2025 dated 18.11.2025 and the refusal has been communicated to the executant as well as the petitioner. But, the petitioner has not chosen to file any appeal against the refusal order. According to the learned Government Pleader, once the document is executed and presented before the Sub-Registrar and admitted for execution, the very purpose is served irrespective of registration or refusal of such document as the stamps are already utilized. Therefore, the allowance under Section 49 (d) (2) of the Indian Stamp Act, 1899, is not applicable in the case of the petitioner as the refusal is not due to spoiled stamps and there is no provision in the Stamp Act, 1899, for refund of stamp duty paid in respect of the refused document and thus prays to dismiss the Writ Petition. Reliance has been placed on the order dated 04.10.2024 passed by this Court in W.P. No.21723 of 2023.

5) In reply, the learned counsel for the petitioner submits that the Government has issued instructions in G.O.Ms.No.222, dated 19.02.2005 directing to refund the stamp duty and other registration fee after deducting 10% as per terms and conditions of refund of Stamp Duty as per Section 2 (9) of the Indian Stamp Act, 1899, through the Sub-Registrar under whose jurisdiction designated Bank branch is situated duly mentioning the reasons seeking the refund along with proof of identity, challan in original and receipt in original issued by the designated Bank branch enclosing sale deed executed as evidentiary material and refund shall be accompanied by the certificate. Therefore, in the present

case, the petitioner is eligible for refund of the amount. Reliance is placed on the order dated 12.05.2023 passed in W.P. No.19329 of 2019 by the High Court of the Andhra Pradesh.

6) This Court has taken note of the submissions made by respect counsel and perused the material on record.

7) As can be seen from the record, admittedly, the petitioner has presented the document on 03.07.2019 and paid registration charges of Rs.76,020/- for registration of the land admeasuring Acs.3.07 guntas in survey No.1561/D/1 (1561/EE/1) of Garla Revenue Village and the document was admitted and kept pending vide document No.P.37/2019 for want of Form-L as the property belongs to Scheduled Area covered under Act 1/70. Subsequently, respondent No.4 has addressed a letter to respondent No.2 for issuance of Form-L vide letter No.130/2019 dated 11.07.2019 and 233/2023 dated 04.11.2023 and the said letter was also communicated to the petitioner, for which, the petitioner has submitted an application on 22.11.2023 stating that as per new Revenue Act, he got registered the property in the local Mandal Revenue Office by paying required registration fee and thereby requested to refund the amount paid on 03.07.2019. Thereafter, respondent No.4 has again issued notice dated 14.08.2025 to the petitioner calling explanation for non-submission of Form-L since

six years, for which also the petitioner has submitted his explanation narrating the same facts as stated in his earlier application dated 22.11.2023. Since no action is taken by the respondents, the petitioner has filed present writ petition seeking to direct the respondents to refund the amount to the petitioner.

8) As can be seen from the record, during the pendency of the Writ Petition, the respondents have passed the refusal order dated 18.11.2025 rejecting the claim of the petitioner for refund, but the petitioner has not taken any steps to challenge the same either by filing an appeal or separate writ petition or filing an application in the present writ petition seeking amendment of the prayer.

9) To adjudicate the *lis* in this writ petition, this Court deems it necessary to refer relevant portion of the order dated 04.10.2024 passed by the Coordinate Bench of this Court in W.P. No.21723 of 2023, which reads as under:

> "18. In the case on hand, the petitioner did not challenge the refusal order in which it was reasoned that the petitioner has not complied with the provisions of the Registration Act, 1908 and thereafter, the petitioner did not choose to prefer any appeal thereon. That apart, the petitioner himself has chosen to withdraw the proposal of registration and has submitted a representation for returning of the stamp duty etc. Admittedly there is no dispute on the execution of the document and utilisation of the stamp duty.
>
> 19. 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 impugned order bearing Proceedings No.Refunds/8087/2021, dated 26.10.2022 passed by the 3rd respondent,

District Registrar, do not suffer from any legal infirmity and as such, there is no reason to interfere with the impugned order dated 26.10.2022."

10) In the instant case also, the document presented by the petitioner on 03.07.2019 before respondent No.4 was admitted for registration, which goes to show that there is no dispute on the execution of the document and utilisation of the stamp duty. Further, except responding to the notices issued by the authorities, the petitioner has not taken any independent steps to seek refund after he got the land registered in his favour through Dharani Portal. That apart, as stated supra, the petitioner has failed to challenge the refusal order dated 18.11.2025.

11) For the afore-mentioned reasons, the Court finds that the Writ Petition is devoid of merits and therefore liable to be dismissed.

12) Accordingly, the Writ Petition is dismissed.

Miscellaneous petitions, if any, pending shall stand closed. There shall be no order as to costs.

SD/- A.H.S. GOWRI SHANKAR
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. **Two CCs to GP FOR, STAMPS & REGISTRATION High Court for the State of Telangana at Hyderabad. [OUT]**
2. **One CC to SRI JOGRAM TEJAVAT, Advocate [OPUC]**
3. **Two CD Copies**

SA

2026:TSHC:5799

C.C. TODAY

HIGH COURT

DATED: 24/04/2026

HIGH COURT FOR THE STATE OF TELANGANA
28 APR 2026
DESPATCHED

ORDER

WP.No.27952 of 2025

DISMISSING THE W.P

WITHOUT COSTS.

6 copies

PVL
28/04/2026