

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 24TH DAY OF FEBRUARY, 2026

PRESENT

THE HON'BLE MRS. JUSTICE ANU SIVARAMAN

AND

THE HON'BLE MR. JUSTICE VIJAYKUMAR A. PATIL

WRIT APPEAL NO.506 OF 2022 (GM-ST/RN)

C/W

WRIT APPEAL NO.731 OF 2020 (GM-ST/RN) AND

WRIT APPEAL NOS.656-717 OF 2021

IN WA No.506/2022:

BETWEEN:

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION
2ND FLOOR, BMTC BUILDING
K. H. ROAD
SHANTHINAGAR,
BENGALURU-560 027.
- 2 . THE DISTRICT REGISTRAR AND
DEPUTY COMMISSIONER OF STAMPS
SHIVAJINAGAR REGISTRATION DISTRICT
3RD FLOOR, TRIUMPH TOWERS
NO.48, CHURCH STREET,
BENGALURU-560 001.
- 3 . THE SUB REGISTRAR
SHIVAJINAGAR, 3RD FLOOR,
TRIUMPH TOWERS,
NO.48, CHURCH STREET,
BENGALURU-560 001.

...APPELLANTS

(BY SRI. REUBEN JACOB, AAG WITH
SMT. SHWETA KRISHNAPPA, AGA)

AND:

- 1 . MR. IRFAN RAZACH
S/O LATE MR. RAZACK SATTAR,
AGED ABOUT 69 YEARS,
NO.21/22-3
CRALG PARK LAYOUT,
M. G. ROAD,
BENGALURU-560 001.
- 2 . MR. REZWAN RAZACK
S/O LATE MR. RAZACK SATTAR,
AGED ABOUT 67 YEARS,
'BURNSDIDE' NO.12,
MARGATH ROAD,
BENGALURU-560 025.
- 3 . MR. NOAMAN RAZACK
S/O LATE MR. RAZACK SATTAR,
AGED ABOUT 69 YEARS,
NO.21/22- 3,
CRALG PARK LAYOUT,
M. G. ROAD,
BENGALURU-560 001.
- 4 . VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.,
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,
HAVING ITS REGISTERED OFFICE AT THE
FALCON HOUSE NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.
- 5 . PRESTIGE ESTATES PROJECTS LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,
HAVING IS REGISTERED OFFICE AT
THE FALCON HOUSE NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001

...RESPONDENTS

(BY SRI. K.N.PHANINDRA, SR. ADV. FOR
SMT. VAISHALI HEGDE, ADV. FOR R1 TO R3;
R4 & R5 - SERVED)

THIS WRIT APPEAL IS FILED UNDER SECTION 4 OF THE KARNATAKA HIGH COURT ACT, 1961, PRAYING TO ALLOW THIS WRIT APPEAL AND SET ASIDE THE ORDER DATED 11.11.2021 PASSED BY THE LEARNED SINGLE JUDGE OF THIS COURT IN WRIT PETITION NO.9515/2020 (GM-ST/RN).

IN WA No.731/2020:

BETWEEN:

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTC BUILDING,
K.H.ROAD, SHANTHINAGAR,
BENGALURU-560 027.
- 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS
SHIVAJINAGAR REGISTRATION DISTRICT,
3RD FLOOR, TRIUMPH TOWERS,
NO.48, CHURCH STREET,
BANGALORE 560 001.
- 3 . THE SUB REGISTRAR
SHIVAJINAGAR , 3RD FLOOR,
TRIUMPH TOWERS, NO.48,
CHURCH STREET,
BANGALORE 560 001.
4. STATE OF KARNATAKA
REPRESENTED BY
ITS PRINCIPAL SECRETARY
REVENUE DEPARTMENT (STAMP AND REGISTRATION)
M.S. BUILDING, BENGALURU - 01.

5. INSPECTOR GENERAL OF REGISTRATION AND
COMMISSIONER OF STAMPS AND ALSO
THE CHIEF CONTROLLING REVENUE AUTHORITY
STAMPS AND REGISTRATION DEPARTMENT
8TH FLOOR, KHANDAYA BHAVAN, BENGALURU-09.

APPELLANTS No.4 & 5 ARE AMENDED
V.C.O. DATED 04.08.2021 IN W.A.No.731/2020
AND W.A.No.656-717/2021

...APPELLANTS

(BY SRI. REUBEN JACOB, AAG WITH
SMT. SHWETA KRISHNAPPA, AGA)

AND:

- 1 . MRS. SHENAZ BILAL
W/O MR.BILAL AHMED SAIT,
AGED ABOUT 55 YEARS,
R/O NO.15, PROMENADE ROAD,
OPPOSITE ST.GERMAIN HIGH SCHOOL
NEXT TO ST.STEPHENS LUTHERAN CHURCH
FRAZER TOWN,
BANGALORE-560 005.
REP. BY ITS GPA HOLDER
SRI. SUHAIL AHMED

- 2 . VALDEL XTENT OUTSOURCING
SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY
REGISTERED UNDER COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.

- 3 . PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY
REGISTERED UNDER COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,

MAIN GUARD CROSS ROAD,
BANGALORE-560 001

...RESPONDENTS

(R1 & R2 - SERVED)

IN WA No.656/2021:
BETWEEN:

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTC BUILDING,
K.H.ROAD, SHANTHINAGAR,
BENGALURU-560 027.
- 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS
SHIVAJINAGAR REGISTRATION DISTRICT,
3RD FLOOR, TRIUMPH TOWERS,
NO.48, CHURCH STREET,
BANGALORE 560 001.
- 3 . THE SUB REGISTRAR
SHIVAJINAGAR, 3RD FLOOR,
TRIUMPH TOWERS, NO.48,
CHURCH STREET,
BANGALORE 560 001.
4. STATE OF KARNATAKA
REPRESENTED BY
ITS PRINCIPAL SECRETARY
REVENUE DEPARTMENT
(STAMP AND REGISTRATION)
M.S. BUILDING, BENGALURU - 01.
5. INSPECTOR GENERAL OF REGISTRATION AND
COMMISSIONER OF STAMPS AND ALSO
THE CHIEF CONTROLLING REVENUE AUTHORITY,
STAMPS AND REGISTRATION DEPARTMENT, 8TH FLOOR,
KHANDAYA BHAVAN, BENGALURU-09.

...APPELLANTS

AND:

- 1 . MS. UMME AIMAN
D/O MR. SUHAIL AHMED SAIT
AGED ABOUT 31 YEARS,
R/O NO.15 PROMENADE ROAD,
OPPOSITE ST. GERMAN HIGH SCHOOL
NEXT TO ST. STEPHENS LUTHERN CHURCH
FRAZER TOWN,
BANGALORE-560 005.
 - 2 . VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.
 - 3 . PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BANGALORE-560 001
- ...RESPONDENTS

IN WA No.657/2021:**BETWEEN:**

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTC BUILDING,
K.H.ROAD, SHANTHINAGAR,
BENGALURU-560 027.
- 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS

SHIVAJINAGAR REGISTRATION DISTRICT,
3RD FLOOR, TRIUMPH TOWERS,
NO.48, CHURCH STREET,
BANGALORE 560 001.

- 3 . THE SUB REGISTRAR
SHIVAJINAGAR, 3RD FLOOR,
TRIUMPH TOWERS, NO.48,
CHURCH STREET,
BANGALORE 560 001.
4. STATE OF KARNATAKA
REPRESENTED BY
ITS PRINCIPAL SECRETARY
REVENUE DEPARTMENT (STAMP AND REGISTRATION)
M.S.BUILDING, BENGALURU - 01.
5. INSPECTOR GENERAL OF REGISTRATION AND
COMMISSIONER OF STAMPS AND ALSO THE CHIEF
CONTROLLING REVENUE AUTHORITY, STAMPS AND
REGISTRATION DEPARTMENT, 8TH FLOOR, KHANDAYA
BHAVAN, BENGALURU-09.

...APPELLANTS

AND:

- 1 . MR. MALLIKARJUN CHIKKAREDDY
S/O MR. F.V. CHIKKAREDDY
AGED ABOUT 47 YEARS,
NO.B-2 KUDREMU KH QUARTERS
SARJAPURA ROAD,
BANGALORE-560 034.
- 2 . VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.

- 3 . PRESTIGE ESTATES PROJECT LTD.
 (A PRIVATE LIMITED COMPANY REGISTERED UNDER
 COMPANIES ACT, 1956)
 REP. BY ITS MANAGING DIRECTOR
 HAVING ITS REGISTERED OFFICE AT
 THE FALCON HOUSE, NO.1,
 MAIN GUARD CROSS ROAD,
 BANGALORE-560 001

...RESPONDENTS

IN WA No.658/2021:

BETWEEN:

- 1 . THE REGIONAL COMMISSIONER
 BENGALURU DIVISION,
 2ND FLOOR, BMTC BUILDING,
 K.H.ROAD, SHANTHINAGAR,
 BENGALURU-560 027.
- 2 . THE DISTRICT REGISTRAR AND DEPUTY
 COMMISSIONER OF STAMPS
 SHIVAJINAGAR REGISTRATION DISTRICT,
 3RD FLOOR, TRIUMPH TOWERS,
 NO.48, CHURCH STREET,
 BANGALORE 560 001.
- 3 . THE SUB REGISTRAR
 SHIVAJINAGAR , 3RD FLOOR,
 TRIUMPH TOWERS, NO.48,
 CHURCH STREET,
 BANGALORE 560 001.
4. STATE OF KARNATAKA
 REPRESENTED BY
 ITS PRINCIPAL SECRETARY
 REVENUE DEPARTMENT (STAMP AND REGISTRATION)
 M.S.BUILDING, BENGALURU - 01.
5. INSPECTOR GENERAL OF REGISTRATION AND
 COMMISSIONER OF STAMPS AND ALSO THE CHIEF
 CONTROLLING REVENUE AUTHORITY, STAMPS AND

REGISTRATION DEPARTMENT, 8TH FLOOR, KHANDAYA
BHAVAN, BENGALURU-09.

...APPELLANTS

AND:

- 1 . MR. SUNIL KUMAR KAPOOR
S/O MR. KRISHAN KISHORE
AGED ABOUT 57 YEARS,
- 2 . MRS. MADHU KAPOOR
W/O MR. SUNIL KUMAR KAPOOR
AGED ABOUT 55 YEARS,

BOTH ARE RESIDENTS OF NO.58-B
SHAKESPEARE SARANI, KOLKATA-700 017.

3. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.
- 4 . PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BANGALORE-560 001

...RESPONDENTS

IN WA No.659/2021:

BETWEEN:

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTC BUILDING,

K.H.ROAD, SHANTHINAGAR,
BENGALURU-560 027.

- 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS
SHIVAJINAGAR REGISTRATION DISTRICT,
3RD FLOOR, TRIUMPH TOWERS,
NO.48, CHURCH STREET,
BANGALORE 560 001.
 - 3 . THE SUB REGISTRAR
SHIVAJINAGAR , 3RD FLOOR,
TRIUMPH TOWERS, NO.48,
CHURCH STREET,
BANGALORE 560 001.
 4. STATE OF KARNATAKA
REPRESENTED BY
ITS PRINCIPAL SECRETARY
REVENUE DEPARTMENT (STAMP AND REGISTRATION)
M.S.BUILDING, BENGALURU - 01.
 5. INSPECTOR GENERAL OF REGISTRATION AND
COMMISSIONER OF STAMPS AND ALSO THE CHIEF
CONTROLLING REVENUE AUTHORITY, STAMPS AND
REGISTRATION DEPARTMENT, 8TH FLOOR, KHANDAYA
BHAVAN, BENGALURU-09.
- ...APPELLANTS

AND:

- 1 . MR. FAKKIRADDI VEERAPPA CHIKKAREDDY
S/O MR. VEERAPPA FAKKIRADDI CHIKKAREDDY
AGED ABOUT 78 YEARS,
- 2 . MR. UMACHANDRA CHIKKAREDDY
S/O MR. F. V. CHIKKAREDDY
AGED ABOUT 44 YEARS,
REP. BY GPA HOLDER
MR. FAKKIRADDI VEERAPPA CHIKKAREDDY

3. MRS. SUSHEELA CHIKKAREDDY
W/O MR. F. V. CHIKKAREDDY
AGED ABOUT 70 YEARS,

ALL ARE R/AT B-2, 2ND BLOCK
KUDREMUKH HOUSING COLONY
KORAMANGALA, BENGALURU-560 034.
 4. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.
 5. PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BANGALORE-560 001
- ...RESPONDENTS

IN WA No.660/2021:

BETWEEN:

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTC BUILDING,
K.H.ROAD, SHANTHINAGAR,
BENGALURU-560 027.
- 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS
SHIVAJINAGAR REGISTRATION DISTRICT,
3RD FLOOR, TRIUMPH TOWERS,
NO.48, CHURCH STREET,

BANGALORE 560 001.

- 3 . THE SUB REGISTRAR
SHIVAJINAGAR , 3RD FLOOR,
TRIUMPH TOWERS, NO.48,
CHURCH STREET,
BANGALORE 560 001.
 4. STATE OF KARNATAKA
REPRESENTED BY
ITS PRINCIPAL SECRETARY
REVENUE DEPARTMENT (STAMP AND REGISTRATION)
M.S.BUILDING, BENGALURU - 01.
 5. INSPECTOR GENERAL OF REGISTRATION AND
COMMISSIONER OF STAMPS AND ALSO THE CHIEF
CONTROLLING REVENUE AUTHORITY, STAMPS AND
REGISTRATION DEPARTMENT, 8TH FLOOR, KHANDAYA
BHAVAN, BENGALURU-09.
- ...APPELLANTS

AND:

- 1 . MR. ADIL SHACOR FAZAL
S/O MR. SHACOR FAZAL
AGED ABOUT 67 YEARS,
R/O NO.16/30, BINNY CRESCENT
BENSON CROSS ROAD,
BENSON TOWN
BENGALURU-560 046.
2. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.

3. PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BANGALORE-560 001

...RESPONDENTS

IN WA No.661/2021:

BETWEEN:

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTC BUILDING,
K.H.ROAD, SHANTHINAGAR,
BENGALURU-560 027.
- 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS
SHIVAJINAGAR REGISTRATION DISTRICT,
3RD FLOOR, TRIUMPH TOWERS,
NO.48, CHURCH STREET,
BANGALORE 560 001.
- 3 . THE SUB REGISTRAR
SHIVAJINAGAR , 3RD FLOOR,
TRIUMPH TOWERS, NO.48,
CHURCH STREET,
BANGALORE 560 001.
4. STATE OF KARNATAKA
REPRESENTED BY
ITS PRINCIPAL SECRETARY
REVENUE DEPARTMENT (STAMP AND REGISTRATION)
M.S.BUILDING, BENGALURU - 01.
5. INSPECTOR GENERAL OF REGISTRATION AND
COMMISSIONER OF STAMPS AND ALSO THE CHIEF
CONTROLLING REVENUE AUTHORITY, STAMPS AND

REGISTRATION DEPARTMENT, 8TH FLOOR, KHANDAYA
BHAVAN, BENGALURU-09.

...APPELLANTS

AND:

- 1 . MRS. MADHU KAPOOR
W/O MR. SUNIL KUMAR KAPOOR
AGED ABOUT 55 YEARS,
R/AT NO.58-B
SHAKESPEARE SARANI
KOKATE-700 017.
2. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.
3. PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BANGALORE-560 001

...RESPONDENTS

IN WA No.662/2021:

BETWEEN:

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTC BUILDING,
K.H.ROAD, SHANTHINAGAR,
BENGALURU-560 027.

- 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS
SHIVAJINAGAR REGISTRATION DISTRICT,
3RD FLOOR, TRIUMPH TOWERS,
NO.48, CHURCH STREET,
BANGALORE 560 001.
 - 3 . THE SUB REGISTRAR
SHIVAJINAGAR , 3RD FLOOR,
TRIUMPH TOWERS, NO.48,
CHURCH STREET,
BANGALORE 560 001.
 4. STATE OF KARNATAKA
REPRESENTED BY
ITS PRINCIPAL SECRETARY
REVENUE DEPARTMENT (STAMP AND REGISTRATION)
M.S.BUILDING, BENGALURU - 01.
 5. INSPECTOR GENERAL OF REGISTRATION AND
COMMISSIONER OF STAMPS AND ALSO THE CHIEF
CONTROLLING REVENUE AUTHORITY, STAMPS AND
REGISTRATION DEPARTMENT, 8TH FLOOR, KHANDAYA
BHAVAN, BENGALURU-09.
- ...APPELLANTS

AND:

- 1 . MR. SUNDARESAN KUMBAKONAM
S/O MR. K. S. NATARAJAN
AGED ABOUT 52 YEARS,
 2. MRS. SWATHI PADMANABHAN
W/O MR. SUNDARESAN KUMBAKONAM
AGED ABOUT 47 YEARS,
- BOTH ARE RESIDENT OF NO.277/5
SWISS TOWN, SADAHALLI POST
DEVANAHALLI,
BANGALORE-562 110.

3. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.
 4. PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BANGALORE-560 001
- ...RESPONDENTS

IN WA No.663/2021:

BETWEEN:

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTC BUILDING,
K.H.ROAD, SHANTHINAGAR,
BENGALURU-560 027.
- 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS
SHIVAJINAGAR REGISTRATION DISTRICT,
3RD FLOOR, TRIUMPH TOWERS,
NO.48, CHURCH STREET,
BANGALORE 560 001.
- 3 . THE SUB REGISTRAR
SHIVAJINAGAR , 3RD FLOOR,
TRIUMPH TOWERS, NO.48,
CHURCH STREET,
BANGALORE 560 001.

4. STATE OF KARNATAKA
REPRESENTED BY
ITS PRINCIPAL SECRETARY
REVENUE DEPARTMENT (STAMP AND REGISTRATION)
M.S.BUILDING, BENGALURU - 01.
 5. INSPECTOR GENERAL OF REGISTRATION AND
COMMISSIONER OF STAMPS AND ALSO THE CHIEF
CONTROLLING REVENUE AUTHORITY, STAMPS AND
REGISTRATION DEPARTMENT, 8TH FLOOR, KHANDAYA
BHAVAN, BENGALURU-09.
- ...APPELLANTS

AND:

1. MR. TARIQ NADEEM AHMED
S/O MR. NADEEM AHMED
AGED ABOUT 42 YEARS
R/O NO.4, VITTAL MALLYA ROAD,
BANGALORE -560 001,
REP. BY HIS GPA HOLDER,
MR. NADEEM AHMED.
 2. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.
 3. PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BANGALORE-560 001
- ...RESPONDENTS

IN WA No.664/2021:**BETWEEN:**

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTC BUILDING,
K.H.ROAD, SHANTHINAGAR,
BENGALURU-560 027.
 - 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS
SHIVAJINAGAR REGISTRATION DISTRICT,
3RD FLOOR, TRIUMPH TOWERS,
NO.48, CHURCH STREET,
BANGALORE 560 001.
 - 3 . THE SUB REGISTRAR
SHIVAJINAGAR , 3RD FLOOR,
TRIUMPH TOWERS, NO.48,
CHURCH STREET,
BANGALORE 560 001.
 4. STATE OF KARNATAKA
REPRESENTED BY
ITS PRINCIPAL SECRETARY
REVENUE DEPARTMENT (STAMP AND REGISTRATION)
M.S.BUILDING, BENGALURU - 01.
 5. INSPECTOR GENERAL OF REGISTRATION AND
COMMISSIONER OF STAMPS AND ALSO THE CHIEF
CONTROLLING REVENUE AUTHORITY, STAMPS AND
REGISTRATION DEPARTMENT, 8TH FLOOR, KHANDAYA
BHAVAN, BENGALURU-09.
- ...APPELLANTS

AND:

- 1 . MR. Y. SIVANANDA REDDY
S/O MR. Y. KOTA REDDY
AGED ABOUT 65 YEARS,

2. MRS. Y. LAKSHMI REDDY
W/O MR. Y. SIVANANDA REDDY
AGED ABOUT 64 YEARS,

BOTH ARE R/AT NO.523
16TH MAIN ROAD,
3RD BLOCK, KORAMANGALA,
BANGALORE-560 034.
 3. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.
 4. PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BANGALORE-560 001.
- ...RESPONDENTS

IN WA No.665/2021:

BETWEEN:

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTC BUILDING,
K.H.ROAD, SHANTHINAGAR,
BENGALURU-560 027.
- 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS
SHIVAJINAGAR REGISTRATION DISTRICT,
3RD FLOOR, TRIUMPH TOWERS,

NO.48, CHURCH STREET,
BANGALORE 560 001.

- 3 . THE SUB REGISTRAR
SHIVAJINAGAR, 3RD FLOOR,
TRIUMPH TOWERS, NO.48,
CHURCH STREET,
BANGALORE 560 001.
4. STATE OF KARNATAKA
REPRESENTED BY
ITS PRINCIPAL SECRETARY
REVENUE DEPARTMENT (STAMP AND REGISTRATION)
M.S.BUILDING, BENGALURU - 01.
5. INSPECTOR GENERAL OF REGISTRATION AND
COMMISSIONER OF STAMPS AND ALSO THE CHIEF
CONTROLLING REVENUE AUTHORITY, STAMPS AND
REGISTRATION DEPARTMENT, 8TH FLOOR, KHANDAYA
BHAVAN, BENGALURU-09.

...APPELLANTS

AND:

- 1 . MR. Y. SIVANANDA REDDY
S/O MR. Y. KOTA REDDY
AGED ABOUT 65 YEARS,
 2. MRS. Y. LAKSHMI REDDY
W/O MR. Y. SIVANANDA REDDY
AGED ABOUT 64 YEARS,
- BOTH ARE R/AT NO.523
16TH MAIN ROAD,
3RD BLOCK, KORAMANGALA
BANGALORE-560 034.
3. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,

HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.

4. PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BANGALORE-560 001.

...RESPONDENTS

IN WA No.666/2021:

BETWEEN:

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTC BUILDING,
K.H.ROAD, SHANTHINAGAR,
BENGALURU-560 027.
- 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS
SHIVAJINAGAR REGISTRATION DISTRICT,
3RD FLOOR, TRIUMPH TOWERS,
NO.48, CHURCH STREET,
BANGALORE 560 001.
- 3 . THE SUB REGISTRAR
SHIVAJINAGAR , 3RD FLOOR,
TRIUMPH TOWERS, NO.48,
CHURCH STREET, BANGALORE 560 001.
4. STATE OF KARNATAKA
REPRESENTED BY
ITS PRINCIPAL SECRETARY
REVENUE DEPARTMENT (STAMP AND REGISTRATION)
M.S.BUILDING, BENGALURU - 01.

5. INSPECTOR GENERAL OF REGISTRATION AND COMMISSIONER OF STAMPS AND ALSO THE CHIEF CONTROLLING REVENUE AUTHORITY, STAMPS AND REGISTRATION DEPARTMENT, 8TH FLOOR, KHANDAYA BHAVAN, BENGALURU-09.

...APPELLANTS

AND:

- 1 . MR. HANSEL LAXMAN
S/O LATE MRS. VIJAYALAKSHMI LAXMAN
AGED ABOUT 51 YEARS,
NO.124, 16TH MAIN ROAD,
4TH BLOCK, KORAMANGALA
BANGALORE-560 034.
 2. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.
 3. PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD, BANGALORE-560 001.
- ...RESPONDENTS

IN WA No.667/2021:

BETWEEN:

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTC BUILDING,
K.H.ROAD, SHANTHINAGAR,

BENGALURU-560 027.

- 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS
SHIVAJINAGAR REGISTRATION DISTRICT,
3RD FLOOR, TRIUMPH TOWERS,
NO.48, CHURCH STREET,
BANGALORE 560 001.
 - 3 . THE SUB REGISTRAR
SHIVAJINAGAR , 3RD FLOOR,
TRIUMPH TOWERS, NO.48,
CHURCH STREET,
BANGALORE 560 001.
 4. STATE OF KARNATAKA
REPRESENTED BY
ITS PRINCIPAL SECRETARY
REVENUE DEPARTMENT (STAMP AND REGISTRATION)
M.S.BUILDING, BENGALURU - 01.
 5. INSPECTOR GENERAL OF REGISTRATION AND
COMMISSIONER OF STAMPS AND ALSO THE CHIEF
CONTROLLING REVENUE AUTHORITY, STAMPS AND
REGISTRATION DEPARTMENT, 8TH FLOOR, KHANDAYA
BHAVAN, BENGALURU-09.
- ...APPELLANTS

AND:

- 1 . ASMA NADEEM AHMED
W/O MR. NADEEM AHMED
AGED ABOUT 60 YEARS,
R/O NO.4,
VITTAL MALLYA ROAD,
BANGALORE-560 001.
2. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,
HAVING ITS REGISTERED OFFICE AT

THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.

3. PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BANGALORE-560 001.

...RESPONDENTS

IN WA No.668/2021:

BETWEEN:

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTC BUILDING,
K.H.ROAD, SHANTHINAGAR,
BENGALURU-560 027.
- 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS
SHIVAJINAGAR REGISTRATION DISTRICT,
3RD FLOOR, TRIUMPH TOWERS,
NO.48, CHURCH STREET,
BANGALORE 560 001.
- 3 . THE SUB REGISTRAR
SHIVAJINAGAR , 3RD FLOOR,
TRIUMPH TOWERS, NO.48,
CHURCH STREET,
BANGALORE 560 001.
4. STATE OF KARNATAKA
REPRESENTED BY
ITS PRINCIPAL SECRETARY
REVENUE DEPARTMENT (STAMP AND REGISTRATION)
M.S.BUILDING, BENGALURU - 01.

5. INSPECTOR GENERAL OF REGISTRATION AND COMMISSIONER OF STAMPS AND ALSO THE CHIEF CONTROLLING REVENUE AUTHORITY, STAMPS AND REGISTRATION DEPARTMENT, 8TH FLOOR, KHANDAYA BHAVAN, BENGALURU-09.

...APPELLANTS

AND:

- 1 . MR. FAKKIRADDI VEERAPPA CHIKKAREDDY
S/O MR. VEERAPPA FAKKIRADDI CHIKKAREDDY
AGED ABOUT 78 YEARS,

2. MR. UMACHANDRA CHIKKAREDDY
S/O MR. F. V. CHIKKAREDDY
AGED ABOUT 70 YEARS,
REP. BY GPA HOLDER
MR. FAKKIRADDI VEERAPPA CHIKKAREDDY

3. MRS. SUSHELA CHIKKAREDDY
W/O MR. F. V. CHIKKAREDDY
AGED ABOUT 70 YEARS,

ALL ARE RESIDING AT NO.B-2
2ND BLOCK KUDREMUKH HOUSING COLONY KORMANGALA,
BENGALURU-560 034.

4. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.

5. PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,

MAIN GUARD CROSS ROAD,
BANGALORE-560 001.

...RESPONDENTS

IN WA No.669/2021:

BETWEEN:

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTC BUILDING,
K.H.ROAD, SHANTHINAGAR,
BENGALURU-560 027.
- 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS
SHIVAJINAGAR REGISTRATION DISTRICT,
3RD FLOOR, TRIUMPH TOWERS,
NO.48, CHURCH STREET,
BANGALORE 560 001.
- 3 . THE SUB REGISTRAR
SHIVAJINAGAR , 3RD FLOOR,
TRIUMPH TOWERS, NO.48,
CHURCH STREET,
BANGALORE 560 001.
4. STATE OF KARNATAKA
REPRESENTED BY
ITS PRINCIPAL SECRETARY
REVENUE DEPARTMENT (STAMP AND REGISTRATION)
M.S.BUILDING,
BENGALURU - 01.
5. INSPECTOR GENERAL OF REGISTRATION AND
COMMISSIONER OF STAMPS AND ALSO THE CHIEF
CONTROLLING REVENUE AUTHORITY, STAMPS AND
REGISTRATION DEPARTMENT,
8TH FLOOR, KHANDAYA BHAVAN,
BENGALURU-09.

...APPELLANTS

AND:

- 1 . MR. SUHIL AHMED SAIT
S/O MR. EASA SATTAT SAIT
AGED ABOUT 67 YEARS,
R/O NO.15, PROMENADE ROAD,
OPP. ST. GERMAIN HIGH SCHOOL
NEXT TO ST. STEPHENS LUTHERAN CHURCH
FRAZER TOWN
BANGALORE-560 005.

 2. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.

 3. PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BANGALORE-560 001.
- ...RESPONDENTS

IN WA No.670/2021:**BETWEEN:**

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTC BUILDING,
K.H.ROAD, SHANTHINAGAR,
BENGALURU-560 027.

- 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS

SHIVAJINAGAR REGISTRATION DISTRICT,
3RD FLOOR, TRIUMPH TOWERS,
NO.48, CHURCH STREET,
BENGALURU 560 001.

- 3 . THE SUB REGISTRAR
SHIVAJINAGAR , 3RD FLOOR,
TRIUMPH TOWERS, NO.48,
CHURCH STREET,
BENGALURU 560 001.
4. STATE OF KARNATAKA
REPRESENTED BY ITS
PRINCIPAL SECRETARY
REVENUE DEPARTMENT (STAMP AND REGISTRATION)
M.S.BUILDING, BENGALURU - 01.
5. INSPECTOR GENERAL OF REGISTRATION AND
COMMISSIONER OF STAMPS AND ALSO THE CHIEF
CONTROLLING REVENUE AUTHORITY, STAMPS AND
REGISTRATION DEPARTMENT, 8TH FLOOR, KHANDAYA
BHAVAN, BENGALURU-09.

...APPELLANTS

AND:

- 1 . MRS. MADHU KAPOOR
W/O MR. SUNIL KUMAR KAPOOR
AGED ABOUT 55 YEARS,
2. MR. SUNIL KUMAR KAPOOR
S/O MR. KRISHAN KISHORE
AGED ABOUT 57 YEARS,

BOTH ARE RESIDENT OF NO.58-B
SHAKESPEARE SARANI
KOLKATA-700 017.
3. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.

(A PRIVATE LIMITED COMPANY REGISTERED UNDER COMPANIES ACT, 1956)
 REP. BY ITS MANAGING DIRECTOR,
 HAVING ITS REGISTERED OFFICE AT
 THE FALCON HOUSE, NO.1,
 MAIN GUARD CROSS ROAD,
 BENGALURU-560 001.

4. PRESTIGE ESTATES PROJECT LTD.
 (A PRIVATE LIMITED COMPANY REGISTERED UNDER COMPANIES ACT, 1956)
 REP. BY ITS MANAGING DIRECTOR
 HAVING ITS REGISTERED OFFICE AT
 THE FALCON HOUSE, NO.1,
 MAIN GUARD CROSS ROAD,
 BANGALORE-560 001.

...RESPONDENTS

IN WA No.671/2021:

BETWEEN:

- 1 . THE REGIONAL COMMISSIONER
 BENGALURU DIVISION,
 2ND FLOOR, BMTC BUILDING,
 K.H.ROAD, SHANTHINAGAR,
 BENGALURU-560 027.
- 2 . THE DISTRICT REGISTRAR AND DEPUTY
 COMMISSIONER OF STAMPS
 SHIVAJINAGAR REGISTRATION DISTRICT,
 3RD FLOOR, TRIUMPH TOWERS,
 NO.48, CHURCH STREET,
 BENGALURU 560 001.
- 3 . THE SUB REGISTRAR
 SHIVAJINAGAR , 3RD FLOOR,
 TRIUMPH TOWERS, NO.48,
 CHURCH STREET,
 BENGALURU 560 001.
4. STATE OF KARNATAKA

REPRESENTED BY ITS
 PRINCIPAL SECRETARY
 REVENUE DEPARTMENT (STAMP AND REGISTRATION)
 M.S.BUILDING, BENGALURU - 01.

5. INSPECTOR GENERAL OF REGISTRATION AND
 COMMISSIONER OF STAMPS AND ALSO THE CHIEF
 CONTROLLING REVENUE AUTHORITY, STAMPS AND
 REGISTRATION DEPARTMENT, 8TH FLOOR, KHANDAYA
 BHAVAN, BENGALURU-09.

...APPELLANTS

AND:

- 1 . MRS. SALMA MASHOOD
 S/O MR. MASHOOD SHAKOOR
 AGED ABOUT 64 YEARS
 R/O GROUND FLOOR
 NO.5 AL CAZAAR APARTMENTS
 11/1, INFANTRY ROAD CROSS
 BANGALORE-560 005.
2. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
 (A PRIVATE LIMITED COMPANY REGISTERED UNDER
 COMPANIES ACT, 1956)
 REP. BY ITS MANAGING DIRECTOR,
 HAVING ITS REGISTERED OFFICE AT
 THE FALCON HOUSE, NO.1,
 MAIN GUARD CROSS ROAD,
 BENGALURU-560 001.
3. PRESTIGE ESTATES PROJECT LTD.
 (A PRIVATE LIMITED COMPANY REGISTERED UNDER
 COMPANIES ACT, 1956)
 REP. BY ITS MANAGING DIRECTOR
 HAVING ITS REGISTERED OFFICE AT
 THE FALCON HOUSE, NO.1,
 MAIN GUARD CROSS ROAD,
 BANGALORE-560 001.

...RESPONDENTS

IN WA No.672/2021:**BETWEEN:**

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTC BUILDING,
K.H.ROAD, SHANTHINAGAR,
BENGALURU-560 027.
 - 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS
SHIVAJINAGAR REGISTRATION DISTRICT,
3RD FLOOR, TRIUMPH TOWERS,
NO.48, CHURCH STREET,
BENGALURU 560 001.
 - 3 . THE SUB REGISTRAR
SHIVAJINAGAR , 3RD FLOOR,
TRIUMPH TOWERS, NO.48,
CHURCH STREET,
BENGALURU 560 001.
 4. STATE OF KARNATAKA
REPRESENTED BY
ITS
PRINCIPAL SECRETARY
REVENUE DEPARTMENT (STAMP AND REGISTRATION)
M.S.BUILDING, BENGALURU - 01.
 5. INSPECTOR GENERAL OF REGISTRATION AND
COMMISSIONER OF STAMPS AND ALSO THE CHIEF
CONTROLLING REVENUE AUTHORITY, STAMPS AND
REGISTRATION DEPARTMENT, 8TH FLOOR, KHANDAYA
BHAVAN, BENGALURU-09.
- ...APPELLANTS

AND:

- 1 . MR. SUNIL KUMAR KAPOOR
S/O MR. KRISHAN KISHORE

AGED ABOUT 57 YEARS,
RESIDENT OF NO.58-B
SHAKESPEARE SARANI
KOLKATA-700 017.

2. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.
3. PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BANGALORE-560 001.

...RESPONDENTS

IN WA No.673/2021:

BETWEEN:

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTC BUILDING,
K.H.ROAD, SHANTHINAGAR,
BENGALURU-560 027.
- 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS
SHIVAJINAGAR REGISTRATION DISTRICT,
3RD FLOOR, TRIUMPH TOWERS,
NO.48, CHURCH STREET,
BENGALURU 560 001.

- 3 . THE SUB REGISTRAR
SHIVAJINAGAR , 3RD FLOOR,
TRIUMPH TOWERS, NO.48,
CHURCH STREET,
BENGALURU 560 001.
 4. STATE OF KARNATAKA
REPRESENTED BY ITS
PRINCIPAL SECRETARY
REVENUE DEPARTMENT (STAMP AND REGISTRATION)
M.S.BUILDING, BENGALURU - 01.
 5. INSPECTOR GENERAL OF REGISTRATION AND
COMMISSIONER OF STAMPS AND ALSO THE CHIEF
CONTROLLING REVENUE AUTHORITY, STAMPS AND
REGISTRATION DEPARTMENT, 8TH FLOOR, KHANDAYA
BHAVAN, BENGALURU-09.
- ...APPELLANTS

AND:

- 1 . MR. BILAL AHMED SAIT
S/O MR. EASA SATTAR SAIT
AGED ABOUT 65 YEARS,
R/O NO.15, PROMENADE ROAD,
OPPOSITE ST. GERMAIN HIGH SCHOOL
NEXT TO ST.STEPHENS LUTHERAN CHURCH
FRAZER TOWN
BENGALURU-560 005.
REPRESENTED BY ITS GPA HOLDER
MR. SUHAIL AHMED SAIT.
2. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.

3. PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BANGALORE-560 001.

...RESPONDENTS

IN WA No.674/2021:

BETWEEN:

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTC BUILDING,
K.H.ROAD, SHANTHINAGAR,
BENGALURU-560 027.
- 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS
SHIVAJINAGAR REGISTRATION DISTRICT,
3RD FLOOR, TRIUMPH TOWERS,
NO.48, CHURCH STREET,
BENGALURU 560 001.
- 3 . THE SUB REGISTRAR
SHIVAJINAGAR , 3RD FLOOR,
TRIUMPH TOWERS, NO.48,
CHURCH STREET,
BENGALURU 560 001.
4. STATE OF KARNATAKA
REPRESENTED BY ITS
PRINCIPAL SECRETARY
REVENUE DEPARTMENT (STAMP AND REGISTRATION)
M.S.BUILDING, BENGALURU - 01.
5. INSPECTOR GENERAL OF REGISTRATION AND
COMMISSIONER OF STAMPS AND ALSO THE CHIEF
CONTROLLING REVENUE AUTHORITY, STAMPS AND

REGISTRATION DEPARTMENT, 8TH FLOOR, KHANDAYA
BHAVAN, BENGALURU-09.

...APPELLANTS

AND:

- 1 . MRS. ADEEBA IMRAN
D/O MR. MOHAMMED IMRAN
AGED ABOUT 33 YEARS,
R/O NEW NO.26, OLD NO.163
GREAMS LANE, CHENNAI-600 006.
REP. BY HIS GPA HOLDER
MR. MOHAMMEED IMRAN

2. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.

3. PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BANGALORE-560 001.

...RESPONDENTS

IN WA No.675/2021:

BETWEEN:

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTC BUILDING,
K.H.ROAD, SHANTHINAGAR,

BENGALURU-560 027.

- 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS
SHIVAJINAGAR REGISTRATION DISTRICT,
3RD FLOOR, TRIUMPH TOWERS,
NO.48, CHURCH STREET,
BENGALURU 560 001.
 - 3 . THE SUB REGISTRAR
SHIVAJINAGAR , 3RD FLOOR,
TRIUMPH TOWERS, NO.48,
CHURCH STREET,
BENGALURU 560 001.
 4. STATE OF KARNATAKA
REPRESENTED BY ITS
PRINCIPAL SECRETARY
REVENUE DEPARTMENT (STAMP AND REGISTRATION)
M.S.BUILDING, BENGALURU - 01.
 5. INSPECTOR GENERAL OF REGISTRATION AND
COMMISSIONER OF STAMPS AND ALSO THE CHIEF
CONTROLLING REVENUE AUTHORITY, STAMPS AND
REGISTRATION DEPARTMENT, 8TH FLOOR, KHANDAYA
BHAVAN, BENGALURU-09.
- ...APPELLANTS

AND:

- 1 . MR. SNEHAL LAXMAN
S/O LATE MRS. VIJAYALAXMI LAXMAN
AGED ABOUT 57 YEARS
NO.124, 16TH MAIN ROAD, 4TH BLOCK
KORMANAGALA,
BENGALURU - 560 034.
2. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,

HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.

3. PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BANGALORE-560 001.

...RESPONDENTS

IN WA No.676/2021:

BETWEEN:

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTC BUILDING,
K.H.ROAD, SHANTHINAGAR,
BENGALURU-560 027.
- 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS
SHIVAJINAGAR REGISTRATION DISTRICT,
3RD FLOOR, TRIUMPH TOWERS,
NO.48, CHURCH STREET,
BENGALURU 560 001.
- 3 . THE SUB REGISTRAR
SHIVAJINAGAR , 3RD FLOOR,
TRIUMPH TOWERS, NO.48,
CHURCH STREET,
BENGALURU 560 001.
4. STATE OF KARNATAKA
REPRESENTED BY ITS
PRINCIPAL SECRETARY
REVENUE DEPARTMENT (STAMP AND REGISTRATION)

M.S.BUILDING, BENGALURU - 01.

5. INSPECTOR GENERAL OF REGISTRATION AND COMMISSIONER OF STAMPS AND ALSO THE CHIEF CONTROLLING REVENUE AUTHORITY, STAMPS AND REGISTRATION DEPARTMENT, 8TH FLOOR, KHANDAYA BHAVAN, BENGALURU-09.

...APPELLANTS

AND:

- 1 . MR. SUNIL KUMAR KAPOOR
S/O MR. KRISHAN KISHORE
AGED ABOUT 57 YEARS,
2. MR. MADHU KAPOOR
W/O MR. SUNIL KUMAR KAPOOR
AGED ABOUT 55 YEARS,
BOTH ARE RESIDENT OF NO.58-B
SHAKESPEARE SARANI
KOLKATA-700 017.
3. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.
4. PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BANGALORE-560 001.

...RESPONDENTS

IN WA No.677/2021:**BETWEEN:**

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTc BUILDING,
K.H.ROAD, SHANTHINAGAR,
BENGALURU-560 027.
 - 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS
SHIVAJINAGAR REGISTRATION DISTRICT,
3RD FLOOR, TRIUMPH TOWERS,
NO.48, CHURCH STREET,
BENGALURU 560 001.
 - 3 . THE SUB REGISTRAR
SHIVAJINAGAR , 3RD FLOOR,
TRIUMPH TOWERS, NO.48,
CHURCH STREET,
BENGALURU 560 001.
 4. STATE OF KARNATAKA
REPRESENTED BY ITS
PRINCIPAL SECRETARY
REVENUE DEPARTMENT (STAMP AND REGISTRATION)
M.S.BUILDING, BENGALURU - 01.
 5. INSPECTOR GENERAL OF REGISTRATION AND
COMMISSIONER OF STAMPS AND ALSO THE CHIEF
CONTROLLING REVENUE AUTHORITY, STAMPS AND
REGISTRATION DEPARTMENT, 8TH FLOOR, KHANDAYA
BHAVAN, BENGALURU-09.
- ...APPELLANTS

AND:

- 1 . MRS. SADIA IMRAN
W/O MR. YASIR ASLAM,
AGED ABOUT 32 YEARS,

NO.14, 2ND CROSS ROAD,
VIVEKANANDANAGAR,
BANGALORE-560 033.

2. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.
3. PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BANGALORE-560 001.

...RESPONDENTS

IN WA No.678/2021:

BETWEEN:

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTC BUILDING,
K.H.ROAD, SHANTHINAGAR,
BENGALURU-560 027.
- 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS
SHIVAJINAGAR REGISTRATION DISTRICT,
3RD FLOOR, TRIUMPH TOWERS,
NO.48, CHURCH STREET,
BENGALURU 560 001.
- 3 . THE SUB REGISTRAR

SHIVAJINAGAR , 3RD FLOOR,
TRIUMPH TOWERS, NO.48,
CHURCH STREET,
BENGALURU 560 001.

4. STATE OF KARNATAKA
REPRESENTED BY ITS
PRINCIPAL SECRETARY
REVENUE DEPARTMENT (STAMP AND REGISTRATION)
M.S.BUILDING, BENGALURU - 01.
5. INSPECTOR GENERAL OF REGISTRATION AND
COMMISSIONER OF STAMPS AND ALSO THE CHIEF
CONTROLLING REVENUE AUTHORITY, STAMPS AND
REGISTRATION DEPARTMENT, 8TH FLOOR, KHANDAYA
BHAVAN, BENGALURU-09.

...APPELLANTS

AND:

- 1 . MS. QUDSIA
D/O. MR. SUHAIL AHMED SAIT,
AGED ABOUT 28 YEARS,
R/O NO.15, POMENADE ROAD,
OPPOSITE ST. GERMAIN HIGH SCHOOL,
NEXT TO ST. STEPHENS LUTHERAN CHURCH,
FRAZER TOWN, BANGALORE-560 005.
2. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.
3. PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR

HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BANGALORE-560 001.

...RESPONDENTS

IN WA No.679/2021:

BETWEEN:

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTC BUILDING,
K.H.ROAD, SHANTHINAGAR,
BENGALURU-560 027.
- 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS
SHIVAJINAGAR REGISTRATION DISTRICT,
3RD FLOOR, TRIUMPH TOWERS,
NO.48, CHURCH STREET,
BENGALURU 560 001.
- 3 . THE SUB REGISTRAR
SHIVAJINAGAR , 3RD FLOOR,
TRIUMPH TOWERS, NO.48,
CHURCH STREET,
BENGALURU 560 001.
4. STATE OF KARNATAKA
REPRESENTED BY ITS
PRINCIPAL SECRETARY
REVENUE DEPARTMENT (STAMP AND REGISTRATION)
M.S.BUILDING, BENGALURU - 01.
5. INSPECTOR GENERAL OF REGISTRATION AND
COMMISSIONER OF STAMPS AND ALSO THE CHIEF
CONTROLLING REVENUE AUTHORITY, STAMPS AND
REGISTRATION DEPARTMENT, 8TH FLOOR, KHANDAYA
BHAVAN, BENGALURU-09.

...APPELLANTS

AND:

- 1 . MRS. JAYANTI SHASHIKANTH
W/O. MR. V. SHASHIKANTH,
AGED ABOUT 59 YEARS,
NO.694, 10TH A MAIN ROAD, 4TH BLOCK, JAYANAGAR,
BANGALORE-560 001.

 2. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.

 3. PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BANGALORE-560 001.
- ...RESPONDENTS

IN WA No.680/2021:**BETWEEN:**

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTC BUILDING,
K.H.ROAD, SHANTHINAGAR,
BENGALURU-560 027.

- 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS
SHIVAJINAGAR REGISTRATION DISTRICT,

3RD FLOOR, TRIUMPH TOWERS,
NO.48, CHURCH STREET,
BENGALURU 560 001.

- 3 . THE SUB REGISTRAR
SHIVAJINAGAR , 3RD FLOOR,
TRIUMPH TOWERS, NO.48,
CHURCH STREET,
BENGALURU 560 001.
4. STATE OF KARNATAKA
REPRESENTED BY ITS
PRINCIPAL SECRETARY
REVENUE DEPARTMENT (STAMP AND REGISTRATION)
M.S.BUILDING, BENGALURU - 01.
5. INSPECTOR GENERAL OF REGISTRATION AND
COMMISSIONER OF STAMPS AND ALSO THE CHIEF
CONTROLLING REVENUE AUTHORITY, STAMPS AND
REGISTRATION DEPARTMENT,
8TH FLOOR, KHANDAYA BHAVAN,
BENGALURU-09.

...APPELLANTS

AND:

- 1 . MR. J. PRATAP REDDY
S/O MR. THIMMA REDDY,
AGED ABOUT 64 YEARS
2. MRS. J. ARUNA REDDY
W/O MR. J. PRATAP REDDY
AGED ABOUT 58 YEARS
BOTH ARE R/AT HOUSE NO.75
FLAT NO.T01,
14TH CROSS ROAD,
11TH MAIN ROAD,
HSR LAYOUT, 6TH SECTOR
BENGALURU - 560 102.

3. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.
4. PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BANGALORE-560 001.

...RESPONDENTS

IN WA No.681/2021:

BETWEEN:

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTC BUILDING,
K.H.ROAD, SHANTHINAGAR,
BENGALURU-560 027.
- 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS
SHIVAJINAGAR REGISTRATION DISTRICT,
3RD FLOOR, TRIUMPH TOWERS,
NO.48, CHURCH STREET,
BENGALURU 560 001.
- 3 . THE SUB REGISTRAR
SHIVAJINAGAR , 3RD FLOOR,
TRIUMPH TOWERS, NO.48,
CHURCH STREET,
BENGALURU 560 001.

4. STATE OF KARNATAKA
REPRESENTED BY ITS
PRINCIPAL SECRETARY
REVENUE DEPARTMENT (STAMP AND REGISTRATION)
M.S.BUILDING, BENGALURU - 01.
5. INSPECTOR GENERAL OF REGISTRATION AND
COMMISSIONER OF STAMPS AND ALSO THE CHIEF
CONTROLLING REVENUE AUTHORITY, STAMPS AND
REGISTRATION DEPARTMENT,
8TH FLOOR, KHANDAYA BHAVAN,
BENGALURU-09.

...APPELLANTS

AND:

- 1 . MR. IFTHIKAR SALEEM
S/O MR. HAJEE SALEEM SIDDICK,
AGED ABOUT 55 YEARS,
2. MRS. RUHY IFTHIKAR
W/O MR. IFTHIKAR SALEEM
AGED ABOUT 45 YEARS

BOTH ARE R/AT AASRA
NO.9/2, BENSON CROSS ROAD
BENSON TOWN
BENGALURU - 560 046.
3. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.
4. PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER

COMPANIES ACT, 1956)
 REP. BY ITS MANAGING DIRECTOR
 HAVING ITS REGISTERED OFFICE AT
 THE FALCON HOUSE, NO.1,
 MAIN GUARD CROSS ROAD,
 BANGALORE-560 001.

...RESPONDENTS

IN WA No.682/2021:

BETWEEN:

- 1 . THE REGIONAL COMMISSIONER
 BENGALURU DIVISION,
 2ND FLOOR, BMTc BUILDING,
 K.H.ROAD, SHANTHINAGAR,
 BENGALURU-560 027.
- 2 . THE DISTRICT REGISTRAR AND DEPUTY
 COMMISSIONER OF STAMPS
 SHIVAJINAGAR REGISTRATION DISTRICT,
 3RD FLOOR, TRIUMPH TOWERS,
 NO.48, CHURCH STREET,
 BENGALURU 560 001.
- 3 . THE SUB REGISTRAR
 SHIVAJINAGAR , 3RD FLOOR,
 TRIUMPH TOWERS, NO.48,
 CHURCH STREET,
 BENGALURU 560 001.
4. STATE OF KARNATAKA
 REPRESENTED BY ITS
 PRINCIPAL SECRETARY
 REVENUE DEPARTMENT (STAMP AND REGISTRATION)
 M.S.BUILDING,
 BENGALURU - 01.
5. INSPECTOR GENERAL OF REGISTRATION AND
 COMMISSIONER OF STAMPS AND ALSO THE CHIEF
 CONTROLLING REVENUE AUTHORITY, STAMPS AND
 REGISTRATION DEPARTMENT,

8TH FLOOR, KHANDAYA BHAVAN,
BENGALURU-09.

...APPELLANTS

AND:

- 1 . MRS. MEGHANA KISHORE GOVINDARAJU
W/O. MR. KISHORE GOVINDARAJU,
AGED ABOUT 34 YEARS,
R/O NO.589, 6TH CROSS, G CROSS ROAD,
17TH D MAIN ROAD, 6TH BLOCK,
JAYANAGAR, BENGALURU-560 095.

2. MRS. ADIPUDI LALITHA RAJU
AGE ABOUT 69 YEARS
W/O MR. A. SOMARAJU
NO.4-18-36 7TH LANE,
CHANDRAMOULI NAGAR
OPP. VIDYANAGAR MASJID
GUNTUR- 522 007.

3. MRS. D. DEEPA
W/O MR. D. SITARAMA SWAMY
AGED ABOUT 59 YEARS
FLAT NO.01, COMFORT PEARL
NO.69, 3RD CROSS,
CHURCH ROAD,
AIYAPPA GARDEN
SHANTHINAGAR
BENGALURU - 560 027.

4. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.

5. PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BANGALORE-560 001.

...RESPONDENTS

IN WA No.683/2021:

BETWEEN:

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTC BUILDING,
K.H.ROAD, SHANTHINAGAR,
BENGALURU-560 027.
- 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS
SHIVAJINAGAR REGISTRATION DISTRICT,
3RD FLOOR, TRIUMPH TOWERS,
NO.48, CHURCH STREET,
BENGALURU 560 001.
- 3 . THE SUB REGISTRAR
SHIVAJINAGAR, 3RD FLOOR,
TRIUMPH TOWERS, NO.48,
CHURCH STREET,
BENGALURU 560 001.
4. STATE OF KARNATAKA
REPRESENTED BY ITS
PRINCIPAL SECRETARY
REVENUE DEPARTMENT (STAMP AND REGISTRATION)
M.S.BUILDING, BENGALURU - 01.
5. INSPECTOR GENERAL OF REGISTRATION AND
COMMISSIONER OF STAMPS AND ALSO THE CHIEF
CONTROLLING REVENUE AUTHORITY, STAMPS AND

REGISTRATION DEPARTMENT, 8TH FLOOR, KHANDAYA
BHAVAN, BENGALURU-09.

...APPELLANTS

AND:

- 1 . DR. V. DAYASAGAR RAO
S/O MR. V. GOPAL RAO
AGE ABOUT 73 YEARS,
2. DR. MADHAVI RAO
D/O DR. DAYASAGAR RAO V.
AGE ABOUT 45 YEARS

BOTH ARE RESIDENTS OF PLOT NO.13/2
ROAD NO.62 JUBILEE HILLS
HYDERABAD - 500 033.

3. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.
4. PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BANGALORE-560 001.

...RESPONDENTS

IN WA No.684/2021:**BETWEEN:**

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTc BUILDING,
K.H.ROAD, SHANTHINAGAR,
BENGALURU-560 027.
 - 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS
SHIVAJINAGAR REGISTRATION DISTRICT,
3RD FLOOR, TRIUMPH TOWERS,
NO.48, CHURCH STREET,
BENGALURU 560 001.
 - 3 . THE SUB REGISTRAR
SHIVAJINAGAR, 3RD FLOOR,
TRIUMPH TOWERS, NO.48,
CHURCH STREET,
BENGALURU 560 001.
 4. STATE OF KARNATAKA
REPRESENTED BY ITS
PRINCIPAL SECRETARY
REVENUE DEPARTMENT (STAMP AND REGISTRATION)
M.S.BUILDING, BENGALURU - 01.
 5. INSPECTOR GENERAL OF REGISTRATION AND
COMMISSIONER OF STAMPS AND ALSO THE CHIEF
CONTROLLING REVENUE AUTHORITY, STAMPS AND
REGISTRATION DEPARTMENT, 8TH FLOOR, KHANDAYA
BHAVAN, BENGALURU-09.
- ...APPELLANTS

AND:

- 1 . MR. V. SHASIKANTH (HUF)
S/O. MR. T.B. VENKATESH,
AGED ABOUT 59 YEARS,

NO.694, 10TH A MAIN ROAD,
4TH BLOCK, JAYANAGAR,
BANGALORE-560 001.

2. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.
3. PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BANGALORE-560 001.

...RESPONDENTS

IN WA No.685/2021:
BETWEEN:

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTC BUILDING,
K.H.ROAD, SHANTHINAGAR,
BENGALURU-560 027.
- 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS
SHIVAJINAGAR REGISTRATION DISTRICT,
3RD FLOOR, TRIUMPH TOWERS,
NO.48, CHURCH STREET,
BENGALURU 560 001.
- 3 . THE SUB REGISTRAR
SHIVAJINAGAR , 3RD FLOOR,

TRIUMPH TOWERS, NO.48,
CHURCH STREET,
BENGALURU 560 001.

4. STATE OF KARNATAKA
REPRESENTED BY ITS
PRINCIPAL SECRETARY
REVENUE DEPARTMENT (STAMP AND REGISTRATION)
M.S.BUILDING, BENGALURU - 01.
5. INSPECTOR GENERAL OF REGISTRATION AND
COMMISSIONER OF STAMPS AND ALSO THE CHIEF
CONTROLLING REVENUE AUTHORITY, STAMPS AND
REGISTRATION DEPARTMENT, 8TH FLOOR, KHANDAYA
BHAVAN, BENGALURU-09.

...APPELLANTS

AND:

- 1 . MRS. JAYANTI SHASHIKANTH
W/O. MR. V. SHASHIKANTH,
AGED ABOUT 59 YEARS,
NO.694, 10TH A MAIN ROAD,
4TH BLOCK, JAYANAGAR,
BANGALORE-560 001.
2. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.
3. PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,

MAIN GUARD CROSS ROAD,
BANGALORE-560 001.

...RESPONDENTS

IN WA No.686/2021:

BETWEEN:

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTC BUILDING,
K.H.ROAD, SHANTHINAGAR,
BENGALURU-560 027.
- 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS
SHIVAJINAGAR REGISTRATION DISTRICT,
3RD FLOOR, TRIUMPH TOWERS,
NO.48, CHURCH STREET,
BENGALURU 560 001.
- 3 . THE SUB REGISTRAR
SHIVAJINAGAR , 3RD FLOOR,
TRIUMPH TOWERS, NO.48,
CHURCH STREET,
BENGALURU 560 001.
4. STATE OF KARNATAKA
REPRESENTED BY ITS
PRINCIPAL SECRETARY
REVENUE DEPARTMENT (STAMP AND REGISTRATION)
M.S.BUILDING, BENGALURU - 01.
5. INSPECTOR GENERAL OF REGISTRATION AND
COMMISSIONER OF STAMPS AND ALSO THE CHIEF
CONTROLLING REVENUE AUTHORITY, STAMPS AND
REGISTRATION DEPARTMENT, 8TH FLOOR, KHANDAYA
BHAVAN, BENGALURU-09.

...APPELLANTS

AND:

- 1 . MRS. REKHA P. REDDY
W/O MR. BHEEMESHWAR REDDY,
AGED ABOUT 45 YEARS,
R.O NO.802, SABARI SHIKHAR,
NO.434, R C MARG,
CHEMBUR, MUMBAI-400 071.
2. MRS. PATIL SARASWATHI
W/O MR. P. RAMALINGA REDDY,
AGED ABOUT 69 YEARS,
R/O NO.1/408,
1st ROAD, DWARAKANAGAR,
ANANTHAPUR DISTRICT-515 001,
ANDRA PRADESH
3. MR. PRADEEP KUMAR R.
S/O MR. R. SIDDA REDDY,
AGED ABOUT 37 YEARS,
R/O AVANI, H. NO.203,
7TH MAIN, CLASSIC PARADISE LAYOUT,
ARALIMARA STOP, BEGUR ROAD,
BANGALORE-560 068.
4. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.
5. PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR
HAVING ITS REGISTERED OFFICE AT

THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BANGALORE-560 001.

...RESPONDENTS

IN WA No.687/2021:

BETWEEN:

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTc BUILDING,
K.H.ROAD, SHANTHINAGAR,
BENGALURU-560 027.
- 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS
SHIVAJINAGAR REGISTRATION DISTRICT,
3RD FLOOR, TRIUMPH TOWERS,
NO.48, CHURCH STREET,
BENGALURU 560 001.
- 3 . THE SUB REGISTRAR
SHIVAJINAGAR , 3RD FLOOR,
TRIUMPH TOWERS, NO.48,
CHURCH STREET,
BENGALURU 560 001.
4. STATE OF KARNATAKA
REPRESENTED BY ITS
PRINCIPAL SECRETARY
REVENUE DEPARTMENT (STAMP AND REGISTRATION)
M.S.BUILDING, BENGALURU - 01.
5. INSPECTOR GENERAL OF REGISTRATION AND
COMMISSIONER OF STAMPS AND ALSO THE CHIEF
CONTROLLING REVENUE AUTHORITY, STAMPS AND
REGISTRATION DEPARTMENT, 8TH FLOOR, KHANDAYA
BHAVAN, BENGALURU-09.

...APPELLANTS

AND:

- 1 . MR. JUWAL SHASHIKANTH
S/O. MR. V. SHASHIKANTH,
AGED ABOUT 23 YEARS,
NO.694, 10TH A MAIN ROAD,
4TH BLOCK, JAYANAGAR,
BANGALORE-560 001.

2. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.

3. PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BANGALORE-560 001.

...RESPONDENTS

IN WA No.688/2021:**BETWEEN:**

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTC BUILDING,
K.H.ROAD, SHANTHINAGAR,
BENGALURU-560 027.

- 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS
SHIVAJINAGAR REGISTRATION DISTRICT,
3RD FLOOR, TRIUMPH TOWERS,

NO.48, CHURCH STREET,
BENGALURU 560 001.

- 3 . THE SUB REGISTRAR
SHIVAJINAGAR , 3RD FLOOR,
TRIUMPH TOWERS, NO.48,
CHURCH STREET,
BENGALURU 560 001.
4. STATE OF KARNATAKA
REPRESENTED BY ITS
PRINCIPAL SECRETARY
REVENUE DEPARTMENT (STAMP AND REGISTRATION)
M.S.BUILDING, BENGALURU - 01.
5. INSPECTOR GENERAL OF REGISTRATION AND
COMMISSIONER OF STAMPS AND ALSO THE CHIEF
CONTROLLING REVENUE AUTHORITY, STAMPS AND
REGISTRATION DEPARTMENT, 8TH FLOOR, KHANDAYA
BHAVAN, BENGALURU-09.

...APPELLANTS

AND:

- 1 . MRS. K. USHA VISHWANATH
W/O MR. K. VISHWANATH
AGED ABOUT 56 YEARS
2. MR. K. P. SIDDHARATH
S/O MR. K. VISHWANATH
AGED ABOUT 31 YEARS
BOTH ARE RESIDING AT MITHILA NO.21/28
CRAIG PARK LAYOUT
M. G. ROAD, BANGALORE-560 001.
3. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,

MAIN GUARD CROSS ROAD,
BENGALURU-560 001.

4. PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BANGALORE-560 001.

...RESPONDENTS

IN WA No.689/2021:

BETWEEN:

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTC BUILDING,
K.H.ROAD, SHANTHINAGAR,
BENGALURU-560 027.
- 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS
SHIVAJINAGAR REGISTRATION DISTRICT,
3RD FLOOR, TRIUMPH TOWERS,
NO.48, CHURCH STREET,
BENGALURU 560 001.
- 3 . THE SUB REGISTRAR
SHIVAJINAGAR, 3RD FLOOR,
TRIUMPH TOWERS, NO.48,
CHURCH STREET,
BENGALURU 560 001.
4. STATE OF KARNATAKA
REPRESENTED BY ITS
PRINCIPAL SECRETARY
REVENUE DEPARTMENT (STAMP AND REGISTRATION)
M.S.BUILDING, BENGALURU - 01.

5. INSPECTOR GENERAL OF REGISTRATION AND COMMISSIONER OF STAMPS AND ALSO THE CHIEF CONTROLLING REVENUE AUTHORITY, STAMPS AND REGISTRATION DEPARTMENT, 8TH FLOOR, KHANDAYA BHAVAN, BENGALURU-09.

...APPELLANTS

AND:

- 1 . MRS. REKHA P. REDDY
W/O. MR. BHEEMESHWAR REDDY,
AGED ABOUT 45 YEARS,
R/O. NO.802, SABARI SHIKAR,
NO.434, R.C. MARG,
CHEMBUR, MUMBAI-400 071.
2. MRS. PATIL SARASWATHI
W/O MR. P. RAMALINGA REDDY,
AGED ABOUT 69 YEARS,
R/O NO.1/408, 1ST ROAD,
DWARAKANAGAR, ANANTHAPUR DISTRICT,
ANDHRA PRADESH-515001
3. MR. PRADEEP KUMAR R.
S/O MR. R. SIDDA REDDY,
AGED ABOUT 37 YEARS,
R/O AVANI, H. NO.203,
7TH MAIN, CLASSIC PARADISE LAYOUT,
ARALIMARA STOP, BEGUR ROAD,
BANGALORE-560 068.
4. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.

5. PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BANGALORE-560 001.

...RESPONDENTS

IN WA No.690/2021:

BETWEEN:

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTC BUILDING,
K.H.ROAD, SHANTHINAGAR,
BENGALURU-560 027.
- 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS
SHIVAJINAGAR REGISTRATION DISTRICT,
3RD FLOOR, TRIUMPH TOWERS,
NO.48, CHURCH STREET,
BENGALURU 560 001.
- 3 . THE SUB REGISTRAR
SHIVAJINAGAR, 3RD FLOOR,
TRIUMPH TOWERS, NO.48,
CHURCH STREET,
BENGALURU 560 001.
4. STATE OF KARNATAKA
REPRESENTED BY ITS
PRINCIPAL SECRETARY
REVENUE DEPARTMENT (STAMP AND REGISTRATION)
M.S.BUILDING, BENGALURU - 01.
5. INSPECTOR GENERAL OF REGISTRATION AND
COMMISSIONER OF STAMPS AND ALSO THE CHIEF
CONTROLLING REVENUE AUTHORITY, STAMPS AND

REGISTRATION DEPARTMENT, 8TH FLOOR, KHANDAYA
BHAVAN, BENGALURU-09.

...APPELLANTS

AND:

- 1 . MR. J. PRATAP REDDY
S/O MR. THIMMA REDDY,
AGED ABOUT 64 YEARS,
2. MRS. J. ARUNA REDDY
W/O MR. J. PRATAP REDDY,
AGED ABOUT 58 YEARS,
BOTH ARE R/AT HOUSE NO.75,
FLAT NO.T01, 14TH CROSS ROAD,
11TH MAIN ROAD, HSR LAYOUT, 6TH SECTOR,
BENGALURU-560 102.
3. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.
4. PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BANGALORE-560 001.

...RESPONDENTS

IN WA No.691/2021:**BETWEEN:**

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTC BUILDING,
K.H.ROAD, SHANTHINAGAR,
BENGALURU-560 027.
 - 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS
SHIVAJINAGAR REGISTRATION DISTRICT,
3RD FLOOR, TRIUMPH TOWERS,
NO.48, CHURCH STREET,
BENGALURU 560 001.
 - 3 . THE SUB REGISTRAR
SHIVAJINAGAR, 3RD FLOOR,
TRIUMPH TOWERS, NO.48,
CHURCH STREET,
BENGALURU 560 001.
 4. STATE OF KARNATAKA
REPRESENTED BY ITS
PRINCIPAL SECRETARY
REVENUE DEPARTMENT (STAMP AND REGISTRATION)
M.S.BUILDING, BENGALURU - 01.
 5. INSPECTOR GENERAL OF REGISTRATION AND
COMMISSIONER OF STAMPS AND ALSO THE CHIEF
CONTROLLING REVENUE AUTHORITY, STAMPS AND
REGISTRATION DEPARTMENT, 8TH FLOOR, KHANDAYA
BHAVAN, BENGALURU-09.
- ...APPELLANTS

AND:

- 1 . MRS. M. APARNA
W/O MR. M. SAIRAM
AGED ABOUT 47 YEARS

2. MR. M. SAIRAM
S/O MR. M. BHASKAR RAO
AGED ABOUT 53 YEARS
BOTH ARE R/O NO.8-2-472 16.
ROAD NO.4, BANJARA HILLS
HYDERABAD 500 034.

3. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.

4. PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BANGALORE-560 001.

...RESPONDENTS

IN WA No.692/2021:

BETWEEN:

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTC BUILDING,
K.H.ROAD, SHANTHINAGAR,
BENGALURU-560 027.

- 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS
SHIVAJINAGAR REGISTRATION DISTRICT,
3RD FLOOR, TRIUMPH TOWERS,
NO.48, CHURCH STREET,

BENGALURU 560 001.

- 3 . THE SUB REGISTRAR
SHIVAJINAGAR, 3RD FLOOR,
TRIUMPH TOWERS, NO.48,
CHURCH STREET,
BENGALURU 560 001.
 4. STATE OF KARNATAKA
REPRESENTED BY ITS
PRINCIPAL SECRETARY
REVENUE DEPARTMENT (STAMP AND REGISTRATION)
M.S.BUILDING, BENGALURU - 01.
 5. INSPECTOR GENERAL OF REGISTRATION AND
COMMISSIONER OF STAMPS AND ALSO THE CHIEF
CONTROLLING REVENUE AUTHORITY, STAMPS AND
REGISTRATION DEPARTMENT, 8TH FLOOR, KHANDAYA
BHAVAN, BENGALURU-09.
- ...APPELLANTS

AND:

- 1 . MRS. S. VIMALA
W/O. R. SIDDA REDDY,
AGED ABOUT 60 YEARS,
R/O PLOT NO.26/27,
T.G. LAYOUT, MOKA ROAD,
GANDHINAGAR, BELLARY-583 101.
2. P. SARASWATHI
W/O MR. P. RAMALINGA REDDY,
AGED ABOUT 69 YEARS,
R/O NO.1/408, 1ST ROAD,
DWARAKANAGAR,
ANANTHAPURA DISTRICT-515 001,
ANDHRA PRADESH.
3. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER

COMPANIES ACT, 1956)
 REP. BY ITS MANAGING DIRECTOR,
 HAVING ITS REGISTERED OFFICE AT
 THE FALCON HOUSE, NO.1,
 MAIN GUARD CROSS ROAD,
 BENGALURU-560 001.

4. PRESTIGE ESTATES PROJECT LTD.
 (A PRIVATE LIMITED COMPANY REGISTERED UNDER
 COMPANIES ACT, 1956)
 REP. BY ITS MANAGING DIRECTOR
 HAVING ITS REGISTERED OFFICE AT
 THE FALCON HOUSE, NO.1,
 MAIN GUARD CROSS ROAD,
 BANGALORE-560 001.

...RESPONDENTS

IN WA No.693/2021:

BETWEEN:

- 1 . THE REGIONAL COMMISSIONER
 BENGALURU DIVISION,
 2ND FLOOR, BMTC BUILDING,
 K.H.ROAD, SHANTHINAGAR,
 BENGALURU-560 027.
- 2 . THE DISTRICT REGISTRAR AND DEPUTY
 COMMISSIONER OF STAMPS
 SHIVAJINAGAR REGISTRATION DISTRICT,
 3RD FLOOR, TRIUMPH TOWERS,
 NO.48, CHURCH STREET,
 BENGALURU 560 001.
- 3 . THE SUB REGISTRAR
 SHIVAJINAGAR , 3RD FLOOR,
 TRIUMPH TOWERS, NO.48,
 CHURCH STREET,
 BENGALURU 560 001.
4. STATE OF KARNATAKA
 REPRESENTED BY ITS

PRINCIPAL SECRETARY
REVENUE DEPARTMENT (STAMP AND REGISTRATION)
M.S.BUILDING, BENGALURU - 01.

5. INSPECTOR GENERAL OF REGISTRATION AND
COMMISSIONER OF STAMPS AND ALSO THE CHIEF
CONTROLLING REVENUE AUTHORITY, STAMPS AND
REGISTRATION DEPARTMENT, 8TH FLOOR, KHANDAYA
BHAVAN, BENGALURU-09.

...APPELLANTS

AND:

- 1 . MR. V. SHASHIKANTH
S/O MR. T.B. VENKATESH,
AGED ABOUT 59 YEARS,
2. MRS. JAYANTI SHASHIKANTH
W/O MR. V. SHASHIKANTH
AGED ABOUT 59 YEARS,
BOTH ARE R/OF NO.694,
10TH A MAIN ROAD, 4TH BLOCK,
JAYANAGAR, BANGALORE-560 001.
3. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.
4. PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BANGALORE-560 001.

...RESPONDENTS

IN WA No.694/2021:**BETWEEN:**

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTC BUILDING,
K.H.ROAD, SHANTHINAGAR,
BENGALURU-560 027.
 - 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS
SHIVAJINAGAR REGISTRATION DISTRICT,
3RD FLOOR, TRIUMPH TOWERS,
NO.48, CHURCH STREET,
BENGALURU 560 001.
 - 3 . THE SUB REGISTRAR
SHIVAJINAGAR, 3RD FLOOR,
TRIUMPH TOWERS, NO.48,
CHURCH STREET,
BENGALURU 560 001.
 4. STATE OF KARNATAKA
REPRESENTED BY ITS
PRINCIPAL SECRETARY
REVENUE DEPARTMENT (STAMP AND REGISTRATION)
M.S.BUILDING, BENGALURU - 01.
 5. INSPECTOR GENERAL OF REGISTRATION AND
COMMISSIONER OF STAMPS AND ALSO THE CHIEF
CONTROLLING REVENUE AUTHORITY, STAMPS AND
REGISTRATION DEPARTMENT, 8TH FLOOR, KHANDAYA
BHAVAN, BENGALURU-09.
- ...APPELLANTS

AND:

- 1 . MR. V. V. BALASUBRAHMANYA SARMA
S/O MR. V. ANNAPPA SASTRY
AGED ABOUT 62 YEARS

2. MRS. ANURADHA SARMA
W/O MR. V. V. BALASUBRAHMANYA SARMA
AGED ABOUT 61 YEARS
BOTH ARE RESIDENTS OF NO.198
PRESTIGE OZONE, WHITEFIELD MAIN ROAD
BENGALURU-560 066.
 3. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.
 4. PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR
HAVING ITS REGISTERED OFFICE AT:
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BANGALORE-560 001.
- ...RESPONDENTS

IN WA No.695/2021:

BETWEEN:

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTC BUILDING,
K.H.ROAD, SHANTHINAGAR,
BENGALURU-560 027.
- 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS
SHIVAJINAGAR REGISTRATION DISTRICT,
3RD FLOOR, TRIUMPH TOWERS,
NO.48, CHURCH STREET,

BENGALURU 560 001.

- 3 . THE SUB REGISTRAR
SHIVAJINAGAR, 3RD FLOOR,
TRIUMPH TOWERS, NO.48,
CHURCH STREET,
BENGALURU 560 001.
4. STATE OF KARNATAKA
REPRESENTED BY ITS
PRINCIPAL SECRETARY
REVENUE DEPARTMENT (STAMP AND REGISTRATION)
M.S.BUILDING, BENGALURU - 01.
5. INSPECTOR GENERAL OF REGISTRATION AND
COMMISSIONER OF STAMPS AND ALSO THE CHIEF
CONTROLLING REVENUE AUTHORITY, STAMPS AND
REGISTRATION DEPARTMENT, 8TH FLOOR, KHANDAYA
BHAVAN, BENGALURU-09.

...APPELLANTS

AND:

- 1 . DR. SNEHALATHA BOGGAVARAPU
W/O DR. B. RAMACHANDRAN,
AGED ABOUT 65 YEARS,
SAI AGENCIES, NO.5, 1ST FLOOR, 3RD MAIN ROAD,
RAGHAVANAGAR, TIMBER YARD,
MYSURU ROAD, BENGALURU-560 026.
REP. BY HER POWER OF ATTORNEY
SRI. T. SRIKANTH BHAGAVAT
2. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, No.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.

3. PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.

...RESPONDENTS

IN WA No.696/2021:

BETWEEN:

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTC BUILDING,
K.H. ROAD, SHANTHINAGAR,
BENGALURU-560 027.
- 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS
SHIVAJINAGAR REGISTRATION DISTRICT,
3RD FLOOR, TRIUMPH TOWERS,
NO.48, CHURCH STREET,
BENGALURU 560 001.
- 3 . THE SUB REGISTRAR
SHIVAJINAGAR, 3RD FLOOR,
TRIUMPH TOWERS, NO.48,
CHURCH STREET,
BENGALURU 560 001.
4. STATE OF KARNATAKA
REPRESENTED BY ITS
PRINCIPAL SECRETARY
REVENUE DEPARTMENT (STAMP AND REGISTRATION)
M.S.BUILDING, BENGALURU - 01.
5. INSPECTOR GENERAL OF REGISTRATION AND
COMMISSIONER OF STAMPS AND ALSO THE CHIEF
CONTROLLING REVENUE AUTHORITY, STAMPS AND

REGISTRATION DEPARTMENT, 8TH FLOOR, KHANDAYA
BHAVAN, BENGALURU-09.

...APPELLANTS

AND:

- 1 . MRS. L. MANJU
W/O MR. L. TRINDADH,
AGED ABOUT 58 YEARS,
SAI AGENCIES, NO.5, 1ST FLOOR,
3RD MAIN ROAD, RAGHAVANAGAR,
TIMBER YARD, MYSORE ROAD,
BENGALURU-560 026.
2. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.
3. PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BANGALORE-560 001.

...RESPONDENTS

IN WA No.697/2021:

BETWEEN:

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTC BUILDING,
K.H.ROAD, SHANTHINAGAR,

BENGALURU-560 027.

- 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS
SHIVAJINAGAR REGISTRATION DISTRICT,
3RD FLOOR, TRIUMPH TOWERS,
NO.48, CHURCH STREET,
BENGALURU 560 001.
 - 3 . THE SUB REGISTRAR
SHIVAJINAGAR, 3RD FLOOR,
TRIUMPH TOWERS, NO.48,
CHURCH STREET,
BENGALURU 560 001.
 4. STATE OF KARNATAKA
REPRESENTED BY ITS
PRINCIPAL SECRETARY
REVENUE DEPARTMENT (STAMP AND REGISTRATION)
M.S.BUILDING, BENGALURU - 01.
 5. INSPECTOR GENERAL OF REGISTRATION AND
COMMISSIONER OF STAMPS AND ALSO THE CHIEF
CONTROLLING REVENUE AUTHORITY, STAMPS AND
REGISTRATION DEPARTMENT, 8TH FLOOR, KHANDAYA
BHAVAN, BENGALURU-09.
- ...APPELLANTS

AND:

- 1 . MR. T.A.S. MURTHY
S/O MR. T. ASHWATAIAH,
AGED ABOUT 73 YEARS,
2. MRS. T. ARUNA
W/O MR. T.A.S. MURTHY,
AGED ABOUT 63 YEARS,
BOTH ARE R/AT NO.304,
BRIGADE HILL VIEW APARTMENT,
GAVIPURAM MAIN ROAD, K. G. NAGAR,

BENGALURU-560 019.

3. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.
4. PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BANGALORE-560 001.

...RESPONDENTS

IN WA No.698/2021:

BETWEEN:

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTC BUILDING,
K.H.ROAD, SHANTHINAGAR,
BENGALURU-560 027.
- 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS
SHIVAJINAGAR REGISTRATION DISTRICT,
3RD FLOOR, TRIUMPH TOWERS,
NO.48, CHURCH STREET,
BENGALURU 560 001.
- 3 . THE SUB REGISTRAR
SHIVAJINAGAR , 3RD FLOOR,
TRIUMPH TOWERS, NO.48,
CHURCH STREET,

BENGALURU 560 001.

4. STATE OF KARNATAKA
REPRESENTED BY ITS
PRINCIPAL SECRETARY
REVENUE DEPARTMENT (STAMP AND REGISTRATION)
M.S.BUILDING, BENGALURU - 01.
5. INSPECTOR GENERAL OF REGISTRATION AND
COMMISSIONER OF STAMPS AND ALSO THE CHIEF
CONTROLLING REVENUE AUTHORITY, STAMPS AND
REGISTRATION DEPARTMENT, 8TH FLOOR, KHANDAYA
BHAVAN, BENGALURU-09.

...APPELLANTS

AND:

- 1 . MRS. KALPANA
W/O MR. B.S. GURURAJ,
AGED ABOUT 61 YEARS,
2. MRS. SHREYAS KASHYAP
S/O MR. B. S. GURURAJ,
AGED ABOUT 32 YEARS,
BOTH ARE R/AT HOUSE NO.1150,
9TH CROSS ROAD, ASHOK NAGAR,
BENGALURU-560 004.
3. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.
4. PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)

REP. BY ITS MANAGING DIRECTOR
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BANGALORE-560 001.

...RESPONDENTS

IN WA No.699/2021:

BETWEEN:

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTC BUILDING,
K.H.ROAD, SHANTHINAGAR,
BENGALURU-560 027.
- 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS
SHIVAJINAGAR REGISTRATION DISTRICT,
3RD FLOOR, TRIUMPH TOWERS,
NO.48, CHURCH STREET,
BENGALURU 560 001.
- 3 . THE SUB REGISTRAR
SHIVAJINAGAR, 3RD FLOOR,
TRIUMPH TOWERS, NO.48,
CHURCH STREET,
BENGALURU 560 001.
4. STATE OF KARNATAKA
REPRESENTED BY ITS
PRINCIPAL SECRETARY
REVENUE DEPARTMENT (STAMP AND REGISTRATION)
M.S.BUILDING, BENGALURU - 01.
5. INSPECTOR GENERAL OF REGISTRATION AND
COMMISSIONER OF STAMPS AND ALSO THE CHIEF
CONTROLLING REVENUE AUTHORITY, STAMPS AND
REGISTRATION DEPARTMENT, 8TH FLOOR, KHANDAYA
BHAVAN, BENGALURU-09.

...APPELLANTS

AND:

- 1 . MRS. C. R. MALLIKA
W/O. MR. C.R. RAMAMURTHY,
AGED ABOUT 64 YEARS,
SAI AGENCIES, NO.5,
1ST FLOOR, 3RD MAIN ROAD,
RAGHAVANAGAR,
TIMBER YARD, MYSURU ROAD,
BENGALURU-560 026.

2. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.

3. PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BANGALORE-560 001.

...RESPONDENTS

IN WA No.700/2021:**BETWEEN:**

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTC BUILDING,
K.H.ROAD, SHANTHINAGAR,
BENGALURU-560 027.

- 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS
SHIVAJINAGAR REGISTRATION DISTRICT,
3RD FLOOR, TRIUMPH TOWERS,
NO.48, CHURCH STREET,
BENGALURU 560 001.
 - 3 . THE SUB REGISTRAR
SHIVAJINAGAR, 3RD FLOOR,
TRIUMPH TOWERS, NO.48,
CHURCH STREET,
BENGALURU 560 001.
 4. STATE OF KARNATAKA
REPRESENTED BY ITS
PRINCIPAL SECRETARY
REVENUE DEPARTMENT (STAMP AND REGISTRATION)
M.S.BUILDING, BENGALURU - 01.
 5. INSPECTOR GENERAL OF REGISTRATION AND
COMMISSIONER OF STAMPS AND ALSO THE CHIEF
CONTROLLING REVENUE AUTHORITY, STAMPS AND
REGISTRATION DEPARTMENT, 8TH FLOOR, KHANDAYA
BHAVAN, BENGALURU-09.
- ...APPELLANTS

AND:

- 1 . MR. PATIL BHEEMESHWARA REDDY
S/O MR. PATIL HEMANTHA REDDY,
AGED ABOUT 35 YEARS,
NO.802, SABARI SHIKAR,
434, R.C. MARG, NEAR JAIN TEMPLE,
CHEMBUR, MUMBAI-400 079,
REP. BY HIS GPA HOLDER
MR. PRATAP REDDY
2. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,

HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.

3. PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BANGALORE-560 001.

...RESPONDENTS

IN WA No.701/2021:

BETWEEN:

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTC BUILDING,
K.H.ROAD, SHANTHINAGAR,
BENGALURU-560 027.
- 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS
SHIVAJINAGAR REGISTRATION DISTRICT,
3RD FLOOR, TRIUMPH TOWERS,
NO.48, CHURCH STREET,
BENGALURU 560 001.
- 3 . THE SUB REGISTRAR
SHIVAJINAGAR, 3RD FLOOR,
TRIUMPH TOWERS, NO.48,
CHURCH STREET,
BENGALURU 560 001.
4. STATE OF KARNATAKA
REPRESENTED BY ITS
PRINCIPAL SECRETARY
REVENUE DEPARTMENT (STAMP AND REGISTRATION)

M.S.BUILDING, BENGALURU - 01.

5. INSPECTOR GENERAL OF REGISTRATION AND COMMISSIONER OF STAMPS AND ALSO THE CHIEF CONTROLLING REVENUE AUTHORITY, STAMPS AND REGISTRATION DEPARTMENT, 8TH FLOOR, KHANDAYA BHAVAN, BENGALURU-09.

...APPELLANTS

AND:

- 1 . MR. ALI MOHAMMED
S/O MR. ABDUL KHAIDR WAHID SAIT,
AGED ABOUT 66 YEARS,
2. MR. MOHAMMED SHEHBAZ ALI
S/O MR. ALI MOHAMMED,
AGED ABOUT 32 YEARS,
BY ITS GPA HOLDER,
SRI ALI MOHAMMED,
BOTH ARE R/AT HOUSE NO.45,
INFANTRY ROAD,
BENGALURU-560 001.
3. VALDEL XTENT OUTSOURCING
SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED
UNDER COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.
4. PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY REGISTERED
UNDER COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,

BANGALORE-560 001.

...RESPONDENTS

IN WA No.702/2021

BETWEEN:

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTC BUILDING,
K.H.ROAD, SHANTHINAGAR,
BENGALURU-560 027.
- 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS
SHIVAJINAGAR REGISTRATION DISTRICT,
3RD FLOOR, TRIUMPH TOWERS,
NO.48, CHURCH STREET,
BENGALURU 560 001.
- 3 . THE SUB REGISTRAR
SHIVAJINAGAR, 3RD FLOOR,
TRIUMPH TOWERS, NO.48,
CHURCH STREET,
BENGALURU 560 001.
4. STATE OF KARNATAKA
REPRESENTED BY ITS
PRINCIPAL SECRETARY
REVENUE DEPARTMENT (STAMP AND REGISTRATION)
M.S.BUILDING, BENGALURU - 01.
5. INSPECTOR GENERAL OF REGISTRATION AND
COMMISSIONER OF STAMPS AND ALSO THE CHIEF
CONTROLLING REVENUE AUTHORITY, STAMPS AND
REGISTRATION DEPARTMENT, 8TH FLOOR,
KHANDAYA BHAVAN, BENGALURU-09.

...APPELLANTS

AND:

- 1 . MR. SHAFIULLA SHAREEF
S/O MR. MAHABOOB SHAREEF,
AGED ABOUT 55 YEARS,
R/O FLAT NO.B-02, B BLOCK,
DIAMOND DISTRICT APARTMENTS,
H A L ROAD, KODIHALLI,
BANGALORE-560 008.

2. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.

3. PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BANGALORE-560 001.

...RESPONDENTS

IN WA No.703/2021:**BETWEEN:**

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTC BUILDING,
K.H.ROAD, SHANTHINAGAR,
BENGALURU-560 027.

- 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS

SHIVAJINAGAR REGISTRATION DISTRICT,
3RD FLOOR, TRIUMPH TOWERS,
NO.48, CHURCH STREET,
BENGALURU 560 001.

- 3 . THE SUB REGISTRAR
SHIVAJINAGAR, 3RD FLOOR,
TRIUMPH TOWERS, NO.48,
CHURCH STREET,
BENGALURU 560 001.
 4. STATE OF KARNATAKA
REPRESENTED BY ITS
PRINCIPAL SECRETARY
REVENUE DEPARTMENT (STAMP AND REGISTRATION)
M.S. BUILDING, BENGALURU - 01.
 5. INSPECTOR GENERAL OF REGISTRATION AND
COMMISSIONER OF STAMPS AND ALSO THE CHIEF
CONTROLLING REVENUE AUTHORITY, STAMPS AND
REGISTRATION DEPARTMENT, 8TH FLOOR,
KHANDAYA BHAVAN, BENGALURU-09.
- ...APPELLANTS

AND:

- 1 . MR. SHAFIULLA SHAREEF
S/O. MR. MAHABOOB SHAREEF,
AGED ABOUT 55 YEARS, R/O FLAT NO.B-02,
B BLOCK, DIAMOND DISTRICT APARTMENTS,
H A L ROAD, KODIHALLI,
BANGALORE-560 008.
2. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.

3. PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BANGALORE-560 001.

...RESPONDENTS

IN WA No.704/2021:

BETWEEN:

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTC BUILDING,
K.H.ROAD, SHANTHINAGAR,
BENGALURU-560 027.
- 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS
SHIVAJINAGAR REGISTRATION DISTRICT,
3RD FLOOR, TRIUMPH TOWERS,
NO.48, CHURCH STREET,
BENGALURU 560 001.
- 3 . THE SUB REGISTRAR
SHIVAJINAGAR , 3RD FLOOR,
TRIUMPH TOWERS, NO.48,
CHURCH STREET,
BENGALURU 560 001.
4. STATE OF KARNATAKA
REPRESENTED BY ITS
PRINCIPAL SECRETARY
REVENUE DEPARTMENT
(STAMP AND REGISTRATION)
M.S.BUILDING, BENGALURU - 01.
5. INSPECTOR GENERAL OF REGISTRATION AND
COMMISSIONER OF STAMPS AND ALSO THE CHIEF

CONTROLLING REVENUE AUTHORITY,
STAMPS AND REGISTRATION DEPARTMENT,
8TH FLOOR, KHANDAYA BHAVAN, BENGALURU-09.

...APPELLANTS

AND:

- 1 . MR. SHAFIULLA SHAREEF
S/O. MR. MAHABOOB SHAREEF,
AGED ABOUT 55 YEARS,
R/O FLAT NO.B-02,
'B' BLOCK, DIAMOND DISTRICT APARTMENTS,
H A L ROAD, KODIHALLI,
BANGALORE-560 008.

2. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.

3. PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY REGISTERED
UNDER COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BANGALORE-560 001.

...RESPONDENTS

IN WA No.705/2021:

BETWEEN:

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTC BUILDING,

K.H.ROAD, SHANTHINAGAR,
BENGALURU-560 027.

- 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS
SHIVAJINAGAR REGISTRATION DISTRICT,
3RD FLOOR, TRIUMPH TOWERS,
NO.48, CHURCH STREET,
BENGALURU 560 001.
- 3 . THE SUB REGISTRAR
SHIVAJINAGAR, 3RD FLOOR,
TRIUMPH TOWERS, NO.48,
CHURCH STREET,
BENGALURU 560 001.
4. STATE OF KARNATAKA
REPRESENTED BY ITS
PRINCIPAL SECRETARY
REVENUE DEPARTMENT
(STAMP AND REGISTRATION)
M.S.BUILDING, BENGALURU - 01.
5. INSPECTOR GENERAL OF REGISTRATION AND
COMMISSIONER OF STAMPS
AND ALSO THE CHIEF
CONTROLLING REVENUE AUTHORITY,
STAMPS AND REGISTRATION DEPARTMENT,
8TH FLOOR, KHANDAYA BHAVAN,
BENGALURU-09.

...APPELLANTS

AND:

- 1 . MR. SHAFIULLA SHAREEF
S/O. MR. MAHABOOB SHAREEF,
AGED ABOUT 55 YEARS,
R/O FLAT NO.B-02, 'B' BLOCK,
DIAMOND DISTRICT APARTMENTS,
H A L ROAD, KODIHALLI,
BANGALORE-560 008.

2. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.

3. PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BANGALORE-560 001.

...RESPONDENTS

IN WA No.706/2021:

BETWEEN:

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTC BUILDING,
K.H.ROAD, SHANTHINAGAR,
BENGALURU-560 027.

- 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS
SHIVAJINAGAR REGISTRATION DISTRICT,
3RD FLOOR, TRIUMPH TOWERS,
NO.48, CHURCH STREET,
BENGALURU 560 001.

- 3 . THE SUB REGISTRAR
SHIVAJINAGAR , 3RD FLOOR,
TRIUMPH TOWERS, NO.48,
CHURCH STREET,
BENGALURU 560 001.

4. STATE OF KARNATAKA
REPRESENTED BY ITS
PRINCIPAL SECRETARY
REVENUE DEPARTMENT
(STAMP AND REGISTRATION)
M.S.BUILDING, BENGALURU - 01.

5. INSPECTOR GENERAL OF REGISTRATION AND
COMMISSIONER OF STAMPS
AND ALSO THE CHIEF CONTROLLING
REVENUE AUTHORITY,
STAMPS AND REGISTRATION DEPARTMENT,
8TH FLOOR, KHANDAYA BHAVAN,
BENGALURU-09.

...APPELLANTS

AND:

- 1 . MR. SHAFIULLA SHAREEF
S/O. MR. MAHABOOB SHAREEF,
AGED ABOUT 55 YEARS,
R/O FLAT NO.B-02, 'B' BLOCK,
DIAMOND DISTRICT APARTMENTS,
H A L ROAD, KODIHALLI,
BANGALORE-560 008.

2. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.

3. PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,

MAIN GUARD CROSS ROAD,
BANGALORE-560 001.

...RESPONDENTS

IN WA No.707/2021:

BETWEEN:

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTC BUILDING,
K.H.ROAD, SHANTHINAGAR,
BENGALURU-560 027.
- 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS
SHIVAJINAGAR REGISTRATION DISTRICT,
3RD FLOOR, TRIUMPH TOWERS,
NO.48, CHURCH STREET,
BENGALURU 560 001.
- 3 . THE SUB REGISTRAR
SHIVAJINAGAR , 3RD FLOOR,
TRIUMPH TOWERS, NO.48,
CHURCH STREET,
BENGALURU 560 001.
4. STATE OF KARNATAKA
REPRESENTED BY ITS
PRINCIPAL SECRETARY
REVENUE DEPARTMENT
(STAMP AND REGISTRATION)
M.S.BUILDING, BENGALURU - 01.
5. INSPECTOR GENERAL OF REGISTRATION AND
COMMISSIONER OF STAMPS
AND ALSO THE CHIEF CONTROLLING
REVENUE AUTHORITY,
STAMPS AND REGISTRATION DEPARTMENT,
8TH FLOOR, KHANDAYA BHAVAN,
BENGALURU-09.

...APPELLANTS

AND:

- 1 . MR. SHAFIULLA SHAREEF
S/O. MR. MAHABOOB SHAREEF,
AGED ABOUT 55 YEARS,
R/O FLAT NO.B-02, B BLOCK,
DIAMOND DISTRICT APARTMENTS,
H A L ROAD, KODIHALLI,
BANGALORE-560 008.

2. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.

3. PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BANGALORE-560 001.

...RESPONDENTS

IN WA No.708/2021:**BETWEEN:**

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTC BUILDING,
K.H.ROAD, SHANTHINAGAR,
BENGALURU-560 027.

- 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS

SHIVAJINAGAR REGISTRATION DISTRICT,
3RD FLOOR, TRIUMPH TOWERS,
NO.48, CHURCH STREET,
BENGALURU 560 001.

- 3 . THE SUB REGISTRAR
SHIVAJINAGAR , 3RD FLOOR,
TRIUMPH TOWERS, NO.48,
CHURCH STREET,
BENGALURU 560 001.
4. STATE OF KARNATAKA
REPRESENTED BY ITS
PRINCIPAL SECRETARY
REVENUE DEPARTMENT (STAMP AND REGISTRATION)
M.S.BUILDING, BENGALURU - 01.
5. INSPECTOR GENERAL OF REGISTRATION AND
COMMISSIONER OF STAMPS AND ALSO THE CHIEF
CONTROLLING REVENUE AUTHORITY, STAMPS AND
REGISTRATION DEPARTMENT, 8TH FLOOR, KHANDAYA
BHAVAN, BENGALURU-09.

...APPELLANTS

AND:

- 1 . MR. SHAFIULLA SHAREEF
S/O. MR. MAHABOOB SHAREEF,
AGED ABOUT 55 YEARS, R/O FLAT NO.B-02, B BLOCK,
DIAMOND DISTRICT APARTMENTS,
H A L ROAD, KODIHALLI,
BANGALORE-560 008.
2. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.

3. PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BANGALORE-560 001.

...RESPONDENTS

IN WA No.709/2021:

BETWEEN:

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTC BUILDING,
K.H.ROAD, SHANTHINAGAR,
BENGALURU-560 027.
- 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS
SHIVAJINAGAR REGISTRATION DISTRICT,
3RD FLOOR, TRIUMPH TOWERS,
NO.48, CHURCH STREET,
BENGALURU 560 001.
- 3 . THE SUB REGISTRAR
SHIVAJINAGAR , 3RD FLOOR,
TRIUMPH TOWERS, NO.48,
CHURCH STREET,
BENGALURU 560 001.
4. STATE OF KARNATAKA
REPRESENTED BY ITS
PRINCIPAL SECRETARY
REVENUE DEPARTMENT
(STAMP AND REGISTRATION)
M.S.BUILDING, BENGALURU - 01.
5. INSPECTOR GENERAL OF REGISTRATION AND
COMMISSIONER OF STAMPS

AND ALSO THE CHIEF
CONTROLLING REVENUE AUTHORITY,
STAMPS AND REGISTRATION DEPARTMENT,
8TH FLOOR, KHANDAYA BHAVAN,
BENGALURU-09.

...APPELLANTS

AND:

- 1 . MR. SHAFIULLA SHAREEF
S/O. MR. MAHABOOB SHAREEF,
AGED ABOUT 55 YEARS,
R/O FLAT NO.B-02, B BLOCK,
DIAMOND DISTRICT APARTMENTS,
H A L ROAD, KODIHALLI,
BANGALORE-560 008.
2. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.
3. PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BANGALORE-560 001.

...RESPONDENTS

IN WA No.710/2021:**BETWEEN:**

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTc BUILDING,
K.H.ROAD, SHANTHINAGAR,
BENGALURU-560 027.

- 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS
SHIVAJINAGAR REGISTRATION DISTRICT,
3RD FLOOR, TRIUMPH TOWERS,
NO.48, CHURCH STREET,
BENGALURU 560 001.

- 3 . THE SUB REGISTRAR
SHIVAJINAGAR , 3RD FLOOR,
TRIUMPH TOWERS, NO.48,
CHURCH STREET,
BENGALURU 560 001.

4. STATE OF KARNATAKA
REPRESENTED BY ITS
PRINCIPAL SECRETARY
REVENUE DEPARTMENT
(STAMP AND REGISTRATION)
M.S.BUILDING, BENGALURU - 01.

5. INSPECTOR GENERAL OF REGISTRATION AND
COMMISSIONER OF STAMPS AND
ALSO THE CHIEF CONTROLLING
REVENUE AUTHORITY,
STAMPS AND REGISTRATION DEPARTMENT,
8TH FLOOR, KHANDAYA BHAVAN,
BENGALURU-09.

...APPELLANTS

AND:

1 . MR. ANUPAM ANAND
S/O. MR. HARI SHANKAR GUPTA,
AGED ABOUT 47 YEARS,

2. MRS. TWINKLE SHARMA
D/O MR. GIAN CHAND SHARMA,
AGED ABOUT 44 YEARS

BOTH ARE RESIDENT OF 1 J 21
KRISTAL JASPER,
NEAR AMRITHA COLLEGE,
KASAVANHALLI,
OFF SARJAPUR ROAD,
BENGALURU-560 035.

BOTH REPRESENTED BY THEIR
POWER OF ATTORNEY HOLDER
MR. CHETAN NAYAK

3. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.

4. PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BANGALORE-560 001.

...RESPONDENTS

IN WA No.711/2021:**BETWEEN:**

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTC BUILDING,
K.H.ROAD, SHANTHINAGAR,
BENGALURU-560 027.
- 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS
SHIVAJINAGAR REGISTRATION DISTRICT,
3RD FLOOR, TRIUMPH TOWERS,
NO.48, CHURCH STREET,
BENGALURU 560 001.
- 3 . THE SUB REGISTRAR
SHIVAJINAGAR , 3RD FLOOR,
TRIUMPH TOWERS, NO.48,
CHURCH STREET,
BENGALURU 560 001.
4. STATE OF KARNATAKA
REPRESENTED BY ITS
PRINCIPAL SECRETARY
REVENUE DEPARTMENT
(STAMP AND REGISTRATION)
M.S.BUILDING, BENGALURU - 01.
5. INSPECTOR GENERAL OF REGISTRATION AND
COMMISSIONER OF STAMPS AND ALSO THE CHIEF
CONTROLLING REVENUE AUTHORITY, STAMPS AND
REGISTRATION DEPARTMENT,
8TH FLOOR, KHANDAYA BHAVAN,
BENGALURU-09.

...APPELLANTS

AND:

- 1 . MRS. GANNABATHULA UMABALA
W/O. DR. GANNABATHULA V. V.
SATYANARAYANA MURTHY,
AGED ABOUT 60 YEARS,
NO.3-16D-1, HARVEY STREET,
SHANTINAGAR SOUTH,
KAKINADA-533033,
EAST GODAVARI DISTRICT,
ANDHRA PRADESH.

2. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.

3. PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BANGALORE-560 001.

...RESPONDENTS

IN WA No.712/2021:**BETWEEN:**

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTC BUILDING,
K.H.ROAD, SHANTHINAGAR,
BENGALURU-560 027.

- 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS
SHIVAJINAGAR REGISTRATION DISTRICT,
3RD FLOOR, TRIUMPH TOWERS,
NO.48, CHURCH STREET,
BENGALURU 560 001.
 - 3 . THE SUB REGISTRAR
SHIVAJINAGAR , 3RD FLOOR,
TRIUMPH TOWERS, NO.48,
CHURCH STREET,
BENGALURU 560 001.
 4. STATE OF KARNATAKA
REPRESENTED BY ITS
PRINCIPAL SECRETARY
REVENUE DEPARTMENT
(STAMP AND REGISTRATION)
M.S.BUILDING, BENGALURU - 01.
 5. INSPECTOR GENERAL OF REGISTRATION AND
COMMISSIONER OF STAMPS AND ALSO THE CHIEF
CONTROLLING REVENUE AUTHORITY, STAMPS AND
REGISTRATION DEPARTMENT,
8TH FLOOR, KHANDAYA BHAVAN,
BENGALURU-09.
- ...APPELLANTS

AND:

- 1 . MR. SHAFIULLA SHAREEF
S/O MR. MAHABOOB SHAREEF,
AGED ABOUT 55 YEARS,
R/O FLAT NO.B-02, B BLOCK,
DIAMOND DISTRICT APARTMENTS,
H A L ROAD, KODIHALLI,
BANGALORE-560 008.
2. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)

REP. BY ITS MANAGING DIRECTOR,
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.

3. PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BANGALORE-560 001.

...RESPONDENTS

IN WA No.713/2021:

BETWEEN:

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTC BUILDING,
K.H.ROAD, SHANTHINAGAR,
BENGALURU-560 027.
- 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS
SHIVAJINAGAR REGISTRATION DISTRICT,
3RD FLOOR, TRIUMPH TOWERS,
NO.48, CHURCH STREET,
BENGALURU 560 001.
- 3 . THE SUB REGISTRAR
SHIVAJINAGAR , 3RD FLOOR,
TRIUMPH TOWERS, NO.48,
CHURCH STREET,
BENGALURU 560 001.
4. STATE OF KARNATAKA
REPRESENTED BY ITS
PRINCIPAL SECRETARY

REVENUE DEPARTMENT
(STAMP AND REGISTRATION)
M.S.BUILDING, BENGALURU - 01.

5. INSPECTOR GENERAL OF REGISTRATION AND
COMMISSIONER OF STAMPS AND ALSO THE CHIEF
CONTROLLING REVENUE AUTHORITY,
STAMPS AND REGISTRATION DEPARTMENT,
8TH FLOOR, KHANDAYA BHAVAN,
BENGALURU-09.

...APPELLANTS

AND:

- 1 . MR. SHAFIULLA SHAREEF
S/O MR. MAHABOOB SHAREEF,
AGED ABOUT 55 YEARS,
R/O FLAT NO.B-02, B BLOCK,
DIAMOND DISTRICT APARTMENTS,
H A L ROAD, KODIHALLI,
BANGALORE-560 008.
2. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.
3. PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BANGALORE-560 001.

...RESPONDENTS

IN WA No.714/2021:**BETWEEN:**

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTC BUILDING,
K.H.ROAD, SHANTHINAGAR,
BENGALURU-560 027.
 - 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS
SHIVAJINAGAR REGISTRATION DISTRICT,
3RD FLOOR, TRIUMPH TOWERS,
NO.48, CHURCH STREET,
BENGALURU 560 001.
 - 3 . THE SUB REGISTRAR
SHIVAJINAGAR , 3RD FLOOR,
TRIUMPH TOWERS, NO.48,
CHURCH STREET,
BENGALURU 560 001.
 4. STATE OF KARNATAKA
REPRESENTED BY ITS
PRINCIPAL SECRETARY
REVENUE DEPARTMENT
(STAMP AND REGISTRATION)
M.S.BUILDING, BENGALURU - 01.
 5. INSPECTOR GENERAL OF REGISTRATION AND
COMMISSIONER OF STAMPS AND ALSO THE CHIEF
CONTROLLING REVENUE AUTHORITY, STAMPS AND
REGISTRATION DEPARTMENT, 8TH FLOOR,
KHANDAYA BHAVAN, BENGALURU-09.
- ...APPELLANTS

AND:

- 1 . MR. K. RAJESH
S/O M. R. KRISHNA IYER,
AGED ABOUT 49 YEARS,

2. MRS. R. NITHYA
W/O MR. K. RAJESH,
AGED ABOUT 42 YEARS,

BOTH ARE R/AT NO.304,
EMBASSY TRANQUIL APARTMENTS,
8TH MAIN ROAD, 3RD BLOCK,
KORAMANGALA,
BANGALORE-560 034.
3. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.
4. PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BANGALORE-560 001.

RESPONDENTS

IN WA No.715/2021:

BETWEEN:

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTC BUILDING,
K.H.ROAD, SHANTHINAGAR,
BENGALURU-560 027.
- 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS

SHIVAJINAGAR REGISTRATION DISTRICT,
3RD FLOOR, TRIUMPH TOWERS,
NO.48, CHURCH STREET,
BENGALURU 560 001.

- 3 . THE SUB REGISTRAR
SHIVAJINAGAR , 3RD FLOOR,
TRIUMPH TOWERS, NO.48,
CHURCH STREET,
BENGALURU 560 001.
4. STATE OF KARNATAKA
REPRESENTED BY ITS
PRINCIPAL SECRETARY
REVENUE DEPARTMENT
(STAMP AND REGISTRATION)
M.S.BUILDING, BENGALURU - 01.
5. INSPECTOR GENERAL OF REGISTRATION AND
COMMISSIONER OF STAMPS AND ALSO THE CHIEF
CONTROLLING REVENUE AUTHORITY, STAMPS AND
REGISTRATION DEPARTMENT,
8TH FLOOR, KHANDAYA BHAVAN,
BENGALURU-09.

...APPELLANTS

AND:

- 1 . MR. NEKKANTI SRI KRISHNA PRASAD
S/O. MR. MADHAVA ROA,
AGED ABOUT 64 YEARS,
NO.6-2-1, KOTPALLI VARI STREET,
NARASAPUR-534 275,
WEST GODAVARI DISTRICT,
ANDHRA PRADESH.
2. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,
HAVING ITS REGISTERED OFFICE AT

THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.

3. PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BANGALORE-560 001.

...RESPONDENTS

IN WA No.716/2021:

BETWEEN:

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTC BUILDING,
K.H.ROAD, SHANTHINAGAR,
BENGALURU-560 027.
- 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS
SHIVAJINAGAR REGISTRATION DISTRICT,
3RD FLOOR, TRIUMPH TOWERS,
NO.48, CHURCH STREET,
BENGALURU 560 001.
- 3 . THE SUB REGISTRAR
SHIVAJINAGAR , 3RD FLOOR,
TRIUMPH TOWERS, NO.48,
CHURCH STREET,
BENGALURU 560 001.
4. STATE OF KARNATAKA
REPRESENTED BY ITS
PRINCIPAL SECRETARY
REVENUE DEPARTMENT
(STAMP AND REGISTRATION)

M.S.BUILDING, BENGALURU - 01.

5. INSPECTOR GENERAL OF REGISTRATION AND
COMMISSIONER OF STAMPS AND ALSO THE CHIEF
CONTROLLING REVENUE AUTHORITY, STAMPS AND
REGISTRATION DEPARTMENT,
8TH FLOOR, KHANDAYA BHAVAN,
BENGALURU-09.

...APPELLANTS

AND:

- 1 . MRS. NEKKANTI PADMAJA
W/O MR. NEKKANTI SRI KRISHNA PRASAD
AGED ABOUT 56 YEARS,
NO.6-2-1, KOTPALLI VARI STREET,
NARASAPUR-534 275,
WEST GODAVARI DISTRICT,
ANDHRA PRADESH.
2. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.
3. PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY REGISTERED
UNDER COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BANGALORE-560 001.

...RESPONDENTS

IN WA No.717/2021:**BETWEEN:**

- 1 . THE REGIONAL COMMISSIONER
BENGALURU DIVISION,
2ND FLOOR, BMTC BUILDING,
K.H.ROAD, SHANTHINAGAR,
BENGALURU-560 027.
- 2 . THE DISTRICT REGISTRAR AND DEPUTY
COMMISSIONER OF STAMPS
SHIVAJINAGAR REGISTRATION DISTRICT,
3RD FLOOR, TRIUMPH TOWERS,
NO.48, CHURCH STREET,
BENGALURU 560 001.
- 3 . THE SUB REGISTRAR
SHIVAJINAGAR , 3RD FLOOR,
TRIUMPH TOWERS, NO.48,
CHURCH STREET,
BENGALURU 560 001.
4. STATE OF KARNATAKA
REPRESENTED BY ITS
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REVENUE DEPARTMENT
(STAMP AND REGISTRATION)
M.S.BUILDING, BENGALURU - 01.
5. INSPECTOR GENERAL OF REGISTRATION AND
COMMISSIONER OF STAMPS AND
ALSO THE CHIEF CONTROLLING REVENUE AUTHORITY,

STAMPS AND REGISTRATION DEPARTMENT,
8TH FLOOR, KHANDAYA BHAVAN,
BENGALURU-09.

...APPELLANTS

AND:

1 . MR. C. N. RAMESH
S/O MR. C. P. NATARAJAN,
AGED ABOUT 66 YEARS,

2. MRS. KALPANA RAMESH
W/O MR. C. N. RAMESH,
AGED ABOUT 61 YEARS,

BOTH ARE R/O OF HOUSE NO.73,
MANI ENCLAVE YAPRAL,
SECUNDARABAD-560 087.

3. VALDEL XTENT OUTSOURCING SOLUTIONS PVT. LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR,
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,
MAIN GUARD CROSS ROAD,
BENGALURU-560 001.

4. PRESTIGE ESTATES PROJECT LTD.
(A PRIVATE LIMITED COMPANY REGISTERED UNDER
COMPANIES ACT, 1956)
REP. BY ITS MANAGING DIRECTOR
HAVING ITS REGISTERED OFFICE AT
THE FALCON HOUSE, NO.1,

MAIN GUARD CROSS ROAD,
BANGALORE-560 001.

...RESPONDENTS

THESE WRIT APPEALS ARE FILED UNDER SECTION 4 OF THE KARNATAKA HIGH COURT ACT, PRAYING TO ALLOW THIS WRIT APPEAL AND SET ASIDE THE ORDER DATED 24.07.2020 PASSED BY THE LEARNED SINGLE JUDGE OF THIS COURT IN WRIT PETITION NO.2591/2020 (GM-ST/RN) C/W Writ Petition NOS.2523/2020, 2596/2020, 2599/2020, 2606/2020, 2608/2020, 2612/2020, 2613/2020, 2619/2020, 2627/2020, 2631/2020, 2633/2020, 2635/2020, 2644/2020, 2646/2020, 2647/2020, 2648/2020, 2650/2020, 2651/2020, 2654/2020, 2656/2020, 2657/2020, 2658/2020, 2666/2020, 3735/2020, 3737/2020, 3770/2020, 3770/2020, 3810/2020, 3813/2020, 3835/2020, 3840/2020, 3842/2020, 3843/2020, 3854/2020, 3873/2020, 3913/2020, 3953/2020, 3954/2020, 4318/2020, 4971/2020, 5041/2020, 5046/2020, 5051/2020, 5100/2020, 5120/2020, 5294/2020, 5420/2020, 5976/2020, 5978/2020, 6102/2020, 6115/2020, 6118/2020, 6126/2020, 6129/2020, 6131/2020, 6150/2020, 6600/2020, 6609/2020, 6924/2020, 7514/2020, 7884/2020, 7885/2020 AND 7941/2020 (GM-ST/RN).

THESE WRIT APPEALS HAVING BEEN HEARD AND RESERVED FOR JUDGMENT ON 10.02.2026 AND COMING ON FOR PRONOUNCEMENT OF JUDGMENT THIS DAY, **ANU SIVARAMAN J.**, PRONOUNCED THE FOLLOWING:

CORAM: HON'BLE MRS. JUSTICE ANU SIVARAMAN
and
HON'BLE MR. JUSTICE VIJAYKUMAR A. PATIL

CAV JUDGMENT**(PER: HON'BLE MRS. JUSTICE ANU SIVARAMAN)**

These writ appeals are directed against the common order dated 24.07.2020 passed in Writ Petition No.2591/2020 (GM-ST/RN) and connected matters as well as the later judgment dated 11.11.2021 passed in W.P.No.9515/2020 (GM-ST/RN) by the learned Single Judge.

2. We have heard Shri. Reuben Jacob, learned Additional Advocate General along with Smt. Shweta Krishnappa, learned Additional Government Advocate appearing for the State in both the appeals and Shri. K.N. Phanindra, learned senior counsel as instructed by Smt. Vaishali Hegde, learned advocate appearing for respondents No.1 to 3 in Writ Appeal No.506/2022.

3. The facts of the case are not in dispute. The legal questions involved in all these matters are identical. The basic question urged is whether the District Registrar, exercising power under sub-section (3) of Section 45-A of the Karnataka Stamp Act, 1957 ('the Stamp Act' for short),

was justified in demanding the payment of stamp duty on the ground of undervaluation of the Sale Deeds registered in the year 2015.

4. The learned Single Judge after considering the factual aspects of the matter as well as the provision of law, specifically found that in nine of these matters, the exercise carried out by the District Registrar under Section 45-A(3) of the Stamp Act was beyond the period of limitation provided in the provisions itself, inasmuch as the notices issued to the parties were after the period of two years from the date of registration of the instruments and was therefore impermissible.

5. With regard to other documents as well, the learned Single Judge found that the Sale Deeds were registered in respect of properties comprised in Amane Bellandur Khane Village, Varthur Hobli, Bengaluru East, in respect of which, no market value of commercial space had been notified. It was therefore found that the stamp duty paid by the writ petitioners valuing the schedule properties by adding 30% of the value that had been notified for

residential apartments in Amane Bellandur Khane Village was perfectly in order. It was found that the contention that the three separate blocks of Prestige Tech Parks constitute a single block which is developed on two different but contiguous properties in two separate villages cannot make any difference to the situation.

6. Shri. Reuben Jacob, learned Additional Advocate General appearing for the appellants-State contends that the provisions of law require a strict interpretation. It is submitted that the limitation contained in Section 45-A(3) of the Stamp Act is specifically for calling for and examining the instrument. In the instant case, since the exercise of calling for the instrument had been done by the District Registrar within two years, the contention that the notice issued to the petitioners was beyond two years would not make any difference. Further, it is also contended that in respect of the other Orders as well, in view of the definition of 'market value' as provided in Section 2(mm) of the Stamp Act and the language of Section 45-A of the Stamp Act, there is an independent discretion in the Registering

Authority to direct the parties to pay the proper stamp duty on the actual market value of the properties and if it is not paid to refer the same to the Deputy Commissioner (District Registrar), who can pass an order determining the market value after due enquiry and after giving an opportunity to the contesting party.

7. It is contended that Section 45-A of the Stamp Act provides that on presentation of an instrument for registration, if the Sub-Register is satisfied, considering the guideline value, or otherwise, that the document is undervalued, then, he has the power to require the proper stamp duty to be paid. In case, a person presenting the document for registration does not do so, then, he can refer the matter for further adjudication and the District Registrar to whom the matter stands referred is again well within his powers to fix the market value of the property.

8. The learned Additional Advocate General draws our attention to the definition of 'Duly Stamped' in Section 2(e) of the Stamp Act, the 'Market Value' under Section

2(mm) and Section 45-A as well as Section 45-B of the Stamp Act.

9. It is contended that the market value of the properties published by the Committee constituted under Section 45-B of the Stamp Act is only one of the factors to be taken into consideration. The said market value published is only the guideline value and cannot be the sole criteria on which the Sub-Registrar or the District Registrar is to exercise jurisdiction under Section 45-A of the Stamp Act. It is contended that the words 'or otherwise' in Section 45-A(1) of the Stamp Act would clearly indicate that the Registering Officer as well as the District Registrar have the independent discretion to arrive at the correct market value, taking note of the market value as published by the Committee under Section 45-B of the Stamp Act and taking note of other relevant factors as the words 'or otherwise' indicates. Reliance is placed on the decision of the Apex Court in the case of **Smt. Santosh Achcha and etc. v. State of Karnataka and Others** reported in **2007 SCC OnLine Kar 42**.

10. Shri. K.N. Phanindra, learned senior counsel appearing for respondents No.1 to 3, on the other hand, contends that all the factual and legal aspects of the matter had been clearly considered in the Order under appeal and that the said Order requires no interference. It is contended that the question whether the two years period within which a *suo motu* revision has to be effected by the District Registrar under Section 45-A(3) of the Stamp Act would take in the inter-departmental exercise prior to the issuance of notice to the citizen has been specifically considered by the learned Single Judge with reference to the purpose of the statute. It is submitted that the said question has been answered by the learned Single Judge by stating that an exercise of jurisdiction against a citizen can be said to commence only when the citizen is put on notice of the proposal to exercise such power or at the earliest on the date when such notice is dispatched by the Authority and not earlier. It is further contended that since a notice to the persons presenting the documents for registration would admittedly be a pre-requisite for the exercise of *suo motu*

powers under Section 45-A(3) of the Stamp Act, the earliest point when such exercise of *suo motu* powers commences is when notices are served to the individual.

11. It is submitted that the building in question, in which all the apartments were situated, was constructed, admittedly, in Amane Bellandur Khane Village and no part of the same is located in Kaadubeesanahalli Village. It is submitted that by Guideline Value Notification issued by the Central Valuation Committee on 27.10.2014, the market value of residential apartments in Amane Bellandur Khane Village was notified as Rs.2,470/- per square feet. It is submitted that, it is adding 30% for commercial purpose that the amount of Rs.3,211/- per square feet was arrived at and stamp duty was paid for registration of the documents at the said rate. When the said documents were presented for registration, the Sub-Registrar demanded the payment of stamp duty, adding 30% of the guideline value fixed in respect of Amane Bellandur Khane Village for commercial purpose and demanded stamp duty taking the market value as Rs.3,211/- per square feet. The said amount was paid in

respect of all the Sale Deeds and the Sale Deeds were registered on 09.04.2015.

12. It is submitted that the Sub-Registrar had never raised any further objection as to the market value or required the payment of any further sum. The Accountant General had raised an objection stating that the two other commercial towers of the same Tech Park situated in Kaadubeesanahalli Village was subject to a guideline value for super built-up area fixed at Rs.6,200/- per square feet. The Accountant General had therefore, raised an objection stating that stamp duty in respect of Sale Deeds for space in Block III ought to have been levied taking the market value as Rs.6,200/- per square feet. It is submitted that the District Registrar had sent a reply to the Accountant General specifically stating that Tower No.3, where the schedule properties are situated is in a different village and that the market value had been correctly shown and proper stamp duty had been paid on the registration of the documents. It is therefore contended that there is no independent exercise of the power conferred either under Section 45-A of the

Stamp Act, either by the Registering Officer or by the District Registrar and that the entire exercise was done on the dictates of Authorities who have absolutely no role in the legal scheme of things. It is submitted that the learned Single Judge has clearly considered these aspects of the matter and that the order requires no interference.

13. The learned senior counsel appearing for respondents No.1 to 3, has relied on the following decisions:-

- ***Lal Chand v. Union of India and Another*** reported in **(2009) 15 SCC 769;**
- ***Viluben Jhalejar Contractor (Dead) By LRs. v. State of Gujarat*** reported in **(2005) 4 SCC 789;**
- ***V. N. Devadoss v. Chief Revenue Control Officer-cum-Inspector and Others*** reported in **(2009) 7 SCC 438;**
- ***M/s. Mourya Hotels Pvt. Ltd v. The State of Karnataka and Others*** passed in ***Writ Petition No.10222/2006 (GM-ST/RN)*** dated **25.11.2008;**
- ***R. Umaprased v. Deputy Commissioner for Detection of and Undervaluation of Stamps, Bengaluru and Others*** reported in ***AIR 2004 Karnataka 287;***

- **Kolkata Metropolitan Development Authority v. Gobinda Chandra Makal and Another** reported in **(2011) 9 SCC 207**;
- **Smt. Mohini Devi v. The Sub-Registrar** reported in **ILR 1999 KAR 2630**, and
- **M.C. Associates and Another v. State of Karnataka and Another** reported in **2007 SCC OnLine Kar 516**.

14. We have considered the contentions advanced.

Sections 2(e), 2(mm), 45-A and 45B of the Stamp Act, read as follows:-

*[2(e) "**Duly Stamped**" as applied to an instrument means that the instrument bears impressed stamp [or digital e-stamp] of not less than the proper amount and that such stamp has been impressed in accordance with law for the time being in force in the territories of the State of Karnataka]*

*[2(mm) "**Market Value**" in relation to any property, which is the subject-matter of an instrument, means the price which such property would have fetched, in the opinion of the Deputy Commissioner or the Appellate Authority or the Chief Controlling Revenue Authority, if sold in open market on the date of execution of such instrument or the consideration stated in the instrument, whichever is higher:*

Provided that notwithstanding anything contained in this Act or in the Articles, in respect of an instrument executed by or on behalf of or in favour of the State Government or the Central Government or a local authority or other authority constituted by or under any law for the time being in force or a Body incorporate wholly owned or controlled by the Central Government or the State Government the market value of the property shall be the value of consideration for such conveyance as set forth in the instrument.]

[45-A. Instrument of conveyance, etc., undervalued how to be dealt with.-(1) If the registering officer appointed under the Registration Act, 1908 (Central Act XVI of 1908), while registering [any instrument of. -

- (a) Conveyance [Section 2(1)(d)];*
- (b) Gift [Article 28(a)];*
- (c) Exchange of property [Article 26];*
- (d) Settlement [Article 48-A(I)];*
- (e) Reconstitution of Partnership [Article 40-B(a)];*
- (f) Dissolution of Partnership [Article 40-C(a)];*
- (g) An agreement to sell covered under sub-clause (i) of clause (e) of Article 5;*
- [(h) A lease covered under item [(vi)] of Article 30];*
- (i) A power of attorney covered [under clause (e), clause (ea) and clause (eb)] of Article 41;*
- (j) Release [(Article 45(a)];*
- (k) Conveyance under decree or final order of any Civil Court, has reason to believe.]*
- [(1) Agreement [Article 5(f)]*
- (m) Award [Article 11(a)]*
- (n) Trust [Article 54(A)(iii)]*
- [(0) Transferable Development Rights (Article 20(7)).]*

having regard to the estimated market value published by the Committee constituted under Section 45-B, if any, or otherwise, that the market value of the property which is the subject-matter of such instrument has not been truly set forth, he shall after arriving at the estimated market value, communicate the same to the parties and unless the parties pay the duty on the basis of such valuation, shall keep pending the process of registration and refer the matter along with a copy of such instrument to the Deputy Commissioner for determination of the market value of the property and the proper duty payable thereon.]

(2) On receipt of a reference under sub-section (1), the Deputy Commissioner shall, after giving the parties reasonable opportunity of being heard and after holding an inquiry in such manner as the State Government may by rules prescribe, determine by order [as far as may be within ninety days from the date of receipt of such reference] the market value of the property which is the [subject-matter of instrument specified in sub-section (1) and the duty payable thereon]. The difference, if any, in the amount of duty, shall be payable by the person liable to pay the duty [with interest at twelve per cent per annum if he does not pay within ninety days from the date of order of the Deputy Commissioner:]

[Provided that the payment of interest is not applicable to instruments executed prior to 31st day of March, 2006.]

(3) The Deputy Commissioner may, suo motu within two years from the date of registration of [any instrument specified in sub-section (1)] 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 any instrument specified in sub-section (1) and the duty payable thereon] 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 [with interest at twelve per cent per annum if he does not pay within ninety days from the date of order of the Deputy Commissioner:]

Provided that nothing in this sub-section shall apply to any instrument registered before the commencement of the Karnataka Stamp (Amendment) Act, 1975:

[Provided further that the payment of interest is not applicable to instruments executed prior to 31st day of March, 2006.]

(4) The order of the Deputy Commissioner under sub-section (2) or (3) shall be communicated to the person liable to pay the duty. A copy of every such order shall be sent to the registering officer concerned.

(5) Any person aggrieved by an order of the Deputy Commissioner under sub-section (2) or sub-section (3) may, prefer an appeal before the [Regional Commissioner] and all such appeals shall be preferred within such time and be heard and disposed of in such manner as the State Government may by rules prescribe:

[Provided that no appeal shall be admitted unless the person aggrieved has deposited, in the prescribed manner, fifty per cent of the difference in the amount of duty as determined by the Deputy Commissioner under sub-section (2) or (3):

Provided further that, whereafter the determination of the market value by the Appellate Authority or determined again by the Deputy Commissioner on a remand of the case, the stamp duty borne is found to be sufficient, the amount deposited shall be returned to the person concerned:

[Provided also that such person shall pay the difference in duty along with interest at twelve per cent per annum if he does not pay within ninety days from the date of order of the Deputy Commissioner or sixty days from the date of order of the Appellate Authority, so however, the payment of interest is not applicable to instruments executed prior to eighteenth day of August, 1999.]

[45-B. Constitution of Central Valuation Committee.]-(1) *The State Government shall by notification, constitute a Central Valuation Committee under Chairmanship of Inspector-General of Registration and Commissioner of Stamps, for estimation, publication and revision of market value guidelines of properties in any area in the State at such intervals and in such manner as may be prescribed, for the purpose of Section 45-A.*

(2) The Central Valuation Committee is the final authority for the formulation of policy, methodology and administration of the market value guidelines in the State and may for the said purpose constitute market valuation sub-committees in each sub-district and district comprising of such members as may be prescribed, for estimation and revision of the market value guidelines in the State.

(3) Sub-committees so constituted shall function under the Central Valuation Committee and shall follow such procedures as may be prescribed and shall be subject to reconstitution whenever found necessary.]

(emphasis supplied)

15. It is therefore clear from the provisions of law that determination of market value of a property which is

presented for registration is a function which falls within the discretion of the registering authority in the first instance. While registering the document, if the Registering Officer believes that the market value of the property has not been truly set out, he shall arrive at the estimated market value on the basis of the market value published by the committee constituted under Section 45-B of the Stamp Act, if any, or otherwise, and communicate the same to the parties. If the parties pay the duty so arrived at by the Registering Authority, he shall register the documents. If they do not pay the duty as arrived at by the Registering Officer, he shall keep the process of registration pending and refer the matter, along with a copy of the instrument to the Deputy Commissioner/District Registrar for determination of the market value and the proper duty payable. This exercise, according to the petitioner, has already been completed. The Registering Authority required the payment of stamp duty reckoning the market value as 30% above. The estimated market value of Apartments in Amane Bellandur Khane Village was arrived at Rs.3,211/- per square feet. The

stamp duty was paid and the documents were registered. Therefore, there was no question of impounding of the document or reference to the Deputy Commissioner/ District Registrar as the case may be. Then, the power to be exercised is the *suo motu* power of the Deputy Commissioner/District Registrar under Section 45-A(3) of the Stamp Act. The said power also is to be exercised on a satisfaction entered by the Deputy Commissioner/District Registrar as to the correct market value of the property. An element of statutory discretion is conferred on the Deputy Registrar at this stage as well.

16. Though the learned Additional Advocate General contends that the exercise provided under Section 45-A(3) of the Stamp Act commences when the Deputy Commissioner calls for and examines the instrument for the purpose of satisfying himself as to the correctness of the market value, we are of the opinion that the view taken by the learned Single Judge is liable to be accepted. A time limit having been fixed by the statute for exercise of the discretion by the District Registrar, the purpose of such

fixation cannot be defeated by a technical contention that the exercise of calling for the document had been done by the District Registrar within two years.

17. It is an admitted fact that the exercise under Section 45-A(3) of the Stamp Act can be done only with notice to the person, who registers the document. As rightly stated by the learned Single Judge, any ambiguity in a fiscal statute has to enure to the benefit of the citizen who is affected by such statute. The very purpose of fixing a time limit for exercise of the *suo motu* power of the District Registrar would stand defeated if the inter-departmental communications are to be taken as the starting point for the exercise of the power by the District Registrar. Such a view will defeat the very purpose of the provision of a specific period for exercise of the power.

18. The fact that the Sale Deeds in question are those in respect of property comprised Tower No.3 of the Prestige Tech Park, which is a building situated fully in the Amane Bellandur Khane Village, is not under dispute before us. It is also borne out by the materials on record that the Sale

Deeds were presented for registration and were registered on accepting the market value of the properties as Rs.3,211/- per square feet, that is, the Guideline Value for apartments in Amane Bellandur Khane Village plus 30% addition for commercial building.

19. It is trite law that statutory discretion has to be exercised by the Authority which is provided with the discretion by the statute and not on dictates of any other authority. This aspect of the matter is covered by the decisions of the Apex Court in the case of:

- ***State of NCT of Delhi and Another v. Sanjeev alias***

Bittoo reported in ***(2005) 5 SCC 181***, paragraph

No.15 of the said judgment reads as under:-

"15. One of the points that falls for determination is the scope for judicial interference in matters of administrative decisions. Administrative action is stated to be referable to broad area of governmental activities in which the repositories of power may exercise every class of statutory function of executive, quasi-legislative and quasi-judicial nature. It is trite law that exercise of power, whether legislative or administrative, will be set aside if there is manifest error in the exercise of such power or the exercise

of the power is manifestly arbitrary (see State of U.P. v. Renusagar Power Co. [(1988) 4 SCC 59]. At one time, the traditional view in England was that the executive was not answerable where its action was attributable to the exercise of prerogative power. Professor de Smith in his classical work Judicial Review of Administrative Action, 4th Edn. at pp. 285-87 states the legal position in his own terse language that the relevant principles formulated by the courts may be broadly summarised as follows : The authority in which discretion is vested can be compelled to exercise that discretion, but not to exercise it in any particular manner. In general, discretion must be exercised only by the authority to which it is committed. That authority must genuinely address itself to the matter before it; it must not act under the dictates of another body or disable itself from exercising discretion in each individual case. In the purported exercise of its discretion, it must not do what it has been forbidden to do, nor must it do what it has not been authorised to do. It must act in good faith, must have regard to all relevant considerations and must not be influenced by irrelevant considerations, must not seek to promote purposes alien to the letter or to the spirit of the legislation that gives it power to act, and must not act arbitrarily or capriciously. These several principles can conveniently be grouped in two main categories : (i) failure to exercise a discretion, and (ii) excess or abuse of discretionary power. The two classes are not, however, mutually exclusive. Thus,

discretion may be improperly fettered because irrelevant considerations have been taken into account, and where an authority hands over its discretion to another body it acts ultra vires."

- ***State of U.P. and Others v. Maharaja Dharmander***

Prasad Singh and Others reported in **(1989) 2 SCC**

505 - paragraph No.55 of the said judgment reads as

under:-

"55. *It is true that in exercise of powers of revoking or cancelling the permission is akin to and partakes of a quasi-judicial complexion and that in exercising of the former power the authority must bring to bear an unbiased mind, consider impartially the objections raised by the aggrieved party and decide the matter consistent with the principles of natural justice. The authority cannot permit its decision to be influenced by the dictation of others as this would amount to abdication and surrender of its discretion. It would then not be the authority's discretion that is exercised, but someone else's. If an authority "hands over its discretion to another body it acts ultra vires". Such an interference by a person or body extraneous to the power would plainly be contrary to the nature of the power conferred upon the authority. De Smith sums up the position thus:*

The relevant principles formulated by the courts may be broadly summarised as follows. The authority in which a discretion is vested can be compelled to exercise that discretion, but not to exercise it in any particular manner. In general, a discretion must be exercised only by the authority

to which it is committed. That authority must genuinely address itself to the matter before it: it must not act under the dictation of another body or disable itself from exercising a discretion in each individual case. In the purported exercise of its discretion it must not do what it has been forbidden to do, nor must it do what it has not been authorised to do. It must act in good faith, must have regard to all relevant considerations and must not be swayed by irrelevant considerations, must not seek to promote purposes alien to the letter or to the spirit of the legislation that gives it power to act, and must not act arbitrarily or capriciously. Nor where a judgment must be made that certain facts exist can a discretion be validly exercised on the basis of an erroneous assumption about those facts. These several principles can conveniently be grouped in two main categories: failure to exercise a discretion, and excess or abuse of discretionary power. The two classes are not, however, mutually exclusive."

20. Therefore, even if the argument of the learned Additional Advocate General that the fixing of the market value is an exercise of discretion by the Sub-Registrar at the time of registration of the document and the District Registrar once the document stands referred to him is accepted, we notice that there is no such independent exercise of discretion either by the Sub-Registrar under Section 45-A(1) of the Stamp Act or by the District Registrar under 45-A(2) of the Stamp Act. The District Registrar exercising his power *suo motu*, can probably contend that any material placed before him including the opinion of the

Accountant General, is only material which brings the facts to his attention and he can take *suo motu* cognizance of the same. However, in the instant case, we notice that the District Registrar, on receipt of the audit objection from the Accountant General had specifically replied to the Accountant General by Annexure - H letter dated 28.03.2017, that the property in which the Sale Deeds were executed was comprised exclusively in Amane Bellandur Khane Village and that there is no error in computation of the market value.

21. In the above circumstances, we are of the opinion that the argument raised by the learned Additional Advocate General that the fixation of the market value does not have to depend upon the guideline value fixed in respect of apartments in the village and that other relevant material including the guideline value fixed for super built-up area in the adjoining village where two of the towers of the same Tech Park are situated, can also be taken into account, loses all significance, since such an independent exercise of discretion has not occurred in the instant case.

22. In the above factual situation, we are not inclined to differ from the view taken by the learned Single Judge in these intra-Court appeals. The appeals fail and the same are accordingly ***dismissed***.

All pending interlocutory applications shall stand *disposed of* in all the appeals.

**Sd/-
(ANU SIVARAMAN)
JUDGE**

**Sd/-
(VIJAYKUMAR A. PATIL)
JUDGE**

cp*