



IN THE HIGH COURT OF ORISSA AT CUTTACK
W.P.(C). No. 2407 of 2026

(An Application under Articles 226 & 227 of the Constitution of India)

Rama Prashan Dash Petitioner

-Versus-

State of Odisha & Ors. Opposite Parties

For Petitioner : Mr. G.N.Parida, Advocate,

For Opp. Parties : Ms. J.Sahoo,
ASC for State

CORAM:

JUSTICE SASHIKANTA MISHRA

JUDGMENT
18th March, 2026

SASHIKANTA MISHRA, J.

The petitioner has approached this Court with the following prayer:

It is therefore humbly prayed before your lordship to admit this writ petition, issue rule NISI in the nature of certiorari or any appropriate writ calling upon the Opposite Parties to show cause as to why:

a. The order dt. 20.04.2016 in UVMC No. 50 of 2006 passed by the Addl. Sub-Collector vide Annexure-6 shall not be quashed.

b. The consequential Certificate case Vide C.C. No. 34 of 2017 pending before the Special Certificate Officer, Bhubaneswar shall not be quashed;



And in the event the Opposite Parties fail to show cause or show insufficient cause, the said rule be made absolute and the

(a) The order dt. 20.04.2016 in UVMC No. 50 of 2006 passed by the Addl Sub-Collector vide Annexure-6 be quashed

(b) The consequential Certificate case Vide C.C. No. 34 of 2017 pending before the Special Certificate Officer, Bhubaneswar be quashed.

And may pass other order (s), direction(s) or grant any other relief (s) as deemed fit and proper by this Hon'ble Court.

And for this act of your kindness, the petitioner, as in duty bound shall ever pray."

2. The facts of the case, briefly stated, are that the petitioner purchased the land in question from one Ramaballav Mishra vide RSD dated 25.11.2005. Though the land in question was described in the schedule to the sale deed, upon actual field inquiry, it was found that no such land exists. In the meantime, the petitioner received notice in under-valuation case being UVMC No. 50 of 2006 initiated by the Stamp Collector-Cum-Additional Sub-Collector, Bhubaneswar under Section 47-A of the Indian Stamp Act. The petitioner filed a detailed objection specifically taking the stand that the transaction was a bogus one. The Additional Sub-Collector, by order dated 20.11.2016, however held that the petitioner was knowingly



avoiding appearance in the case and valued the property as suggested by the Registering Officer on the basis of sale of similar Kismat of land. As such, he was asked to deposit the deficit stamp duty and registration fees, in all amounting to Rs. 18,018. Surprisingly, on the same date, i.e. 20.04.2016, the following order was also passed:

“As per report submitted by the DSR, BBSR the suggested land value comes to Rs. 156600/- on the basis of preceding sale instances available in his record which is found to be correct and justified. Hence, the value of the document is determined at Rs 156600/- in which the deficit stamp duty comes to Rs. 15246/- and the deficit Regn. Fees comes to Rs. 2772/- totaling to Rs. 18018/- which is recoverable from the case document and payable by the O.P.

Hence institute a certificate case against the O.P. for realisation of the deficit stamp duty Rs. 15246/ & Registration fees of Rs. 2772/- (and interest as admissible) as outstanding Govt. dues on him/her as arrear land revenue under the provisions of the OPDR Act and Rules.”

On such basis, the Certificate Case No. 34 of 2017 was initiated against him by the Special Certificate Officer, Bhubaneswar.

3. Heard Mr. G.N.Parida, learned counsel for the petitioner and Ms. J. Sahoo, learned ASC for the State.

4. Mr. Parida would submit that no notice of the proceeding was ever served upon the petitioner. In any



case, the case having been heard on 20.04.2016 could not have been posted to the same date again. Mr. Parida further submits that the contentions regarding the bogus nature of the transaction have not been considered at all by the Stamp Collector.

5. Ms. Sahoo, learned ASC on the other hand, would submit that the order sheet clearly shows that notices were issued to the petitioner and in any case, the impugned order was passed way back in the year 2016.

6. After hearing learned counsel for the parties, this Court is firstly, of the view that though the impugned order was passed on 20.04.2016 yet notice of the certificate case having been issued on 03.11.2025, it cannot be said that there was any delay in approaching this Court. This Court has also perused the entire order sheet in the under valuation case. It is surprising to note that on 20.04.2016, two orders were passed. There is nothing on record to show that notices are actually served on the petitioner. Even otherwise, the contention raised by the petitioner in his



objection regarding bogus nature of the transaction has not been considered at all. Moreover, the order being passed on the same day, the Stamp Collector could not have held that the appeal period was already over. Be it noted that as per Section 45-A (3), 30 days period is allowed for filing appeal against the order of the Stamp Collector before the District Judge.

7. Taking into consideration all these aspects, this Court is convinced that the impugned order cannot be sustained in the eye of law. The writ application is therefore, allowed. The impugned order passed in the Under Valuation case is set aside. The matter is remitted to the Sub-Collector, Bhubaneswar for hearing the Under Valuation case afresh by granting proper opportunity of hearing to all concerned.

8. To cut short the delay, the petitioner shall appear before the Stamp Collector on 31.03.2026 and produce certified copy of this order, whereupon the date of hearing shall be fixed. The case shall be finally disposed of by passing a reasoned order considering the contentions raised by the petitioner. As a consequence, notice issued in



the Certificate Case No. 34 of 2017 to the petitioner is also quashed.

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Sashikanta Mishra,
Judge

Deepak

Signature Not Verified

Digitally Signed
Signed by: DEEPAK PARIDA
Reason: Authentication
Location: OHC,Cuttack
Date: 19-Mar-2026 17:21:00

