# HIGH COURT OF JUDICATURE FOR RAJASTHAN
# BENCH AT JAIPUR

D.B. Civil Writ Petition No. 12693/2023
URN: CW / 24090U / 2023

1. Mrs. Manju Chauhan W/o Shri Lalit Chauhan, Aged About 49 Years, R/o Plot No. E-130, (South-Part), Siddharth Nagar E Block, Malviya Nagar, Jaipur.
2. Shri Arvind Jain S/o Late Shri Sardar Mal Jain, Aged About 64 Years, R/o Plot No. E-130, (Nort-Part), Siddharth Nagar E Block, Malviya Nagar, Jaipur.

----Petitioners

Versus

1. State Through Sub-Registrar First, (Collectorate, Banipark, Jaipur)
2. Shri Kushal Sharma S/o Shri Kailash Sharma, R/o 12/1034, Malviya Nagar, Jaipur.
3. Shri Lalit Singh Chauhan S/o Shri Pratap Singh Chauhan, R/o House No. 10/24, Malviya Nagar, Jaipur.

----Respondents

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| For Petitioner(s) | : | Mr. Amit Kuri |
| For Respondent(s) | : | Mr. Bajrang Lal Choudhary, AAG,<br>Mr. Vigyan Shah, AAG |

**HON'BLE MR. JUSTICE ARUN MONGA**
**HON'BLE MR. JUSTICE MANEESH SHARMA**

## Order (Oral)

**09/07/2026**

**Per: Arun Monga, J.**

1. Petitioners herein seeks quashing of order dated 20.04.2020 passed by Collector Stamp Jaipur First, whereby the stamp duty payable for registration of power of attorney has been determined to be Rs.1,38,876/-.

2. The present petition concerns Plot No. E-130, Siddharth Nagar-E, Malviya Nagar, Jaipur, admeasuring 220.07 sq. metres ("the plot"). The relevant transactional history is as follows:

2.1 A lease deed in respect of the plot was executed in favour of Shri Kushal Sharma on 29.08.2006 and duly registered on 30.09.2006. On the date of registration itself, Shri Kushal Sharma executed a Power of Attorney in respect of the plot in favour of Shri Lalit Singh Chauhan.

2.2 Thereafter, by an Agreement to Sell dated 12.06.2007, Shri Kushal Sharma agreed to sell 80.07 sq. yards of the plot to Petitioner No. 1, Smt. Manju Chauhan, and delivered possession of the said portion to her. The remaining 140 sq. yards was conveyed by Shri Kushal Sharma to Smt. Chanchal Lakhi by a registered sale deed dated 18.08.2009, and Smt. Chanchal Lakhi, in turn, transferred that portion to Petitioner No. 2 by a registered sale deed dated 11.04.2012. Thus, between them, the two petitioners came to hold the entirety of the plot.

2.3 On 11.10.2019, Shri Lalit Singh Chauhan moved an application before the DIG (Stamps) concerning the registration of the Power of Attorney dated 30.09.2006. Acting thereon, the Collector (Stamps), Jaipur First, issued notices to the parties concerned and called for a valuation report and other relevant material. The proceedings culminated in an order dated 24.02.2020 passed in Case No. 428/2019, whereby stamp duty of ₹1,38,876/-, together with applicable interest, was held payable in respect of the said Power of Attorney.

2.4 Subsequently, on 08.03.2023, Petitioner No. 1 applied to the Jaipur Development Authority ("JDA") for issuance of a lease deed under the applicable scheme. A public notice inviting objections was published on 10.03.2023. Upon completion of the prescribed formalities and deposit of the requisite charges, the JDA issued a lease deed in favour of the petitioners on 20.04.2023 and forwarded it to the Sub-Registrar for registration.

2.5 However, when the petitioners presented the lease deed for registration, they were informed that certain dues, evidently traceable to the order dated 24.02.2020, stood reflected against the property, on account of which the registration could not be completed.

2.6 Aggrieved thereby, the petitioners have approached this Court by way of the instant writ petition.

3. We have heard learned counsel for the rival parties and perused the material on record.

4. Having considered the matter, we are not inclined to entertain the petition, for two reasons.

5. First, the controversy raises disputed questions of fact i.e. touching upon the nature of the transactions, the liability arising from the order dated 24.02.2020, and the character of the dues reflected against the property. Such questions cannot be adjudicated in the extraordinary jurisdiction under Article 226 of the Constitution of India on the strength of the self-serving affidavits of the parties; they must necessarily be examined by the competent statutory authority upon evidence.

6. Second, an efficacious alternative remedy is available to the petitioners. The Rajasthan Stamp Act, 1998 itself provides an adjudicatory mechanism by way of revision under Section 65, which reads as under:

> ***"65. Revision by the Chief Controlling Revenue Authority.—***
>
> *(1) Any person aggrieved by an order made by the Inspector General of Stamps or Collector under Chapters IV and V, and under clause (a) of the first proviso to Section 29, and under Section 35 of the Act, may, within 90 days from the date of the order, apply to the Chief Controlling Revenue Authority for revision of such order:*

*Provided that the Inspector General of Stamps, or any other officer authorised specially or generally by the Inspector General of Stamps, may, if aggrieved by any order referred to in this sub-section, file a revision before the Chief Controlling Revenue Authority within 180 days from the date of communication of the order:*

*Provided further that no revision application shall be entertained unless it is accompanied by satisfactory proof of payment of twenty-five per cent of the recoverable amount.*

*(2) The Chief Controlling Revenue Authority may, suo motu or on information received from the registering officer or otherwise, call for and examine the record of any case decided in proceedings held by the Inspector General of Stamps or the Collector, for the purpose of satisfying himself as to the legality or propriety of the order passed and as to the regularity of the proceedings, and pass such order with respect thereto as it may think fit:*

*Provided that no such order shall be made except after giving the person affected a reasonable opportunity of being heard in the matter."*

7. On a specific query being put to learned counsel for the petitioners as to why the remedy of revision under Section 65 was not availed of, no satisfactory explanation is forthcoming. In the absence of any justification for bypassing the statutory remedy, and given the factual nature of the dispute, no case for interference under Article 226 is made out.

8. Accordingly, the writ petition is disposed of, with liberty to the petitioners to avail the remedy of revision under Section 65 of the Rajasthan Stamp Act, 1998, in accordance with law.

9. In the interest of justice, and in exercise of the jurisdiction under Article 226 of the Constitution of India, it is directed that the period spent in prosecuting the present petition before this Court shall stand excluded while computing the period of limitation for the revision.

10. All pending applications also stand disposed of.

**(MANEESH SHARMA),J** **(ARUN MONGA),J**

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