**Court No. - 2**

**Case :-** WRIT - C No. - 32951 of 2024

**Petitioner :-** Satendra Kumar
**Respondent :-** State Of U.P. And 3 Others
**Counsel for Petitioner :-** Bhaskar Singh,Sunil Kumar Singh
**Counsel for Respondent :-** C.S.C.

**Hon'ble Piyush Agrawal,J.**

Heard learned counsel for the petitioner and learned standing counsel for State - respondents.

Learned counsel for the petitioner submits that the petitioner purchased as an agricultural land and paid the due stamp duty thereof, but thereafter, on the basis of an ex-parte report dated 28.02.2023, the authorities initiated the proceedings under Section 47-A of the Indian Stamp Duty Act and imposed the deficiency of stamp duty amounting to Rs. 2,10,460/- along with interest @ 1.5 per cent from the date of execution of the sale deed till the payment is made as well as deficiency of registration fee amounting to Rs. 30,140/- and also imposed penalty of Rs.10,000/- against which an appeal was preferred which was also rejected without considering the material on record.

Matter requires consideration.

Learned counsel for the respondents may file counter affidavit within a period of six weeks from today. Rejoinder affidavit, if any, may also be filed two weeks thereafter.

List thereafter.

Till the next date of listing, the realization of the deficiency of stamp duty, together with penalty, imposed upon the petitioner by the impugned order shall remain stayed, subject to deposit of 50% of the amount of stamp deficiency within a period of one month from today. It is made clear that any amount already deposited by the petitioner towards the deficiency of stamp duty shall be adjusted.

**Order Date :-** 1.10.2024
Pravesh Mishra