

**HIGH COURT OF JAMMU AND KASHMIR
AT SRINAGAR
(THROUGH VIRTUAL MODE)**

CM No. 476/2021 in
WP (C) No. 125/2021

Shabnam NazirPetitioner(s)

Through :- Mr. Nisar Ahmad Bhat, Advocate.

V/s

Government of J&K and othersRespondent(s)

Through :-

Coram: HON'BLE MR. JUSTICE SANJAY DHAR, JUDGE

ORDER

1. Through the medium of instant petition, the petitioner has called in question Circular dated 30.12.2020 issued by the Inspector General of Registration, J&K, Jammu whereby all Registrars and Sub-Registrars have been asked to charge stamp duty as per new rates w.e.f. 01.01.2021, irrespective of the date of uploading of documents onto the NGDRS, date of filing of the documents with the Registrars/Sub-Registrars.

2. It is the case of the petitioner that she had executed a sale deed on 22.12.2020 and the same was uploaded for its presentation for registration before the Sub-Registrar on 28.12.2020. The appointed date of the registration was given as 04.01.2021. It is averred that in the meantime, vide notification dated 03.12.2020 issued by the District Collector, Chairman District Valuation

Board, Srinagar, the market rate of the land at District Srinagar came to be revised w.e.f. 01.01.2021. It is further averred that when the document of the petitioner came up for registration before the Sub-Registrar concerned, she was asked to affix stamp duty in terms of the revised market rates, though she had affixed the stamp duty in terms of the market rates applicable as on the date of execution of the document.

3. In the back-drop of the aforesaid facts, it is contended by learned counsel for the petitioner that the date of the execution of a document determines the rate at which stamp duty has to be affixed on a document and not the date on which, the document is actually registered by the Sub-Registrar. To support his contention, learned counsel has referred to Section 47 of Registration Act, according to which, a document, irrespective of date of its registration, takes effect from the date of its execution. He has further argued that the Inspector General of Registration has no jurisdiction to issue a circular in respect of charging of stamp duties.

4. The petition raises important questions of law. The same is, accordingly, admitted to hearing.

5. Issue notice to the respondents.

6. List on 12.04.2021.

7. In the meantime, the impugned circular issued by the Inspector General of Registration, J&K, Jammu is stayed and respondent No. 6 is directed to consider the document in question presented by the petitioner for its Registration and in case the same fulfills all other requirements of law and

rules, the document be admitted to Registration without insisting in payment of stamp duty on revised rates, subject to filing of an undertaking by the petitioner that in case she fails in this petition, she shall make good the deficiency of stamp duty.

(SANJAY DHAR)
JUDGE

Jammu
02.02.2021
Shivalee

