IN THE HIGH COURT OF HIMACHAL PRADESH, SHIMLA

CWP No. 14442 of 2025
Date of Decision: 13.10.2026

M/s Events Corporation Plot

……...Petitioner

Versus

State of Himachal Pradesh & Ors.

…....Respondents

Coram
Hon'ble Mr. Justice Sandeep Sharma, Judge.
Whether approved for reporting?

For the Petitioners: Mr. Ravinder Singh Chauhan, Advocate.

For the respondents: Mr. Rajan Kahol & Mr. Vishal Panwar, Additional Advocates General with Mr. Ravi Chauhan & Mr. Anish Banshtu, Deputy Advocates General.

Sandeep Sharma, J. *(Oral)*

Through instant petition, petitioner seeks refund of stamp duty and registration charges paid by it towards registration of the sale certificate/sale deed issued in its favour.

2. Precisely, the facts of the case, as emerge from the pleadings as well as other material adduced on record by the respective parties, are that subject property mentioned in the petition was purchased by the petitioner in auction proceedings conducted by the Official Liquidator appointed by the National Company Law Tribunal. Subsequently, sale of the property in favour of the petitioner was confirmed by the Official Liquidator and sale certificate (Annexure P-1) was also issued to the petitioner qua the auctioned property. On the

basis of the aforesaid certificate, petitioner made request to the Revenue Department for registration of the sale deed without affixing stamp duty and payment of registration charges, but the respondents did not relent.

3. Since despite repeated requests/representations, revenue officials insisted upon the petitioner to pay the stamp duty and registration charges in respect of the land in question, petitioner paid the requisite amount towards stamp duty. Subsequently, petitioner made representation to the respondents for refund of the stamp duty and registration charges paid by it on the basis of judicial pronouncements on the subject-matter, but since no heed was paid to the same, it approached this Court in the instant proceedings, praying for the following relief:-

> *"a. That writ in the nature of mandamus may very kindly be issued and respondent authorities may very kindly be directed to refund registration fee of Rs.6,62,3000/- and stamp duty Rs.16,55,750/- along with interest at the rate of @12% till its realization."*

4. Pursuant to notices issued in the instant proceedings, respondent-State has filed reply, wherein facts, as have been noticed hereinabove, have not been disputed, rather an attempt has been made to refute the claim of petitioner on the ground that petitioner was never

compelled to pay the stamp duty. Relevant paras of reply are reproduced hereinbelow:

> *"B. That the contents of the sub para B of para No.3 are admitted to the extent that the petitioner has purchased the land in question in auction, being the successful bidder, and a Sale Certificate was issued by the competent authority. Rest of the contents of sub para are wrong, hence, denied. There was no condition in the Sale Certificate that the Stamp Duty and Registration Fee are exempted, hence the respondent has rightly charged the stamp duty and registration charges as per the provisions of Art. No. 18 of Scheduled I-A of Indian Stamp (Himachal Amendment) Act, 2012, copy attached as Annexure-R/2-2.*
>
> *C. That the contents of the sub para C of para No. 3 are admitted to the extent that as per the provisions of Section 17(2) (xii) of the Registration Act, 1908, copy enclosed as Annexure-R/2-3, the Certificate of Sale granted to the purchaser of any property sold by public auction by a Civil Court or Revenue Court, is not a compulsory Registrable Document. However, in the instant case the answering respondent No. 3 has never asked the petitioner to get the Sale Certificate registered. The petitioner, of his own accord, submitted the Sale Certificate, along-with the Conveyance Deed, for registration by affixing Stamp Duty and Registration Fee, to the tune of Rs. 19,86,900/- and Registration Fee to the tune of Rs. 6,62,300/-, in shape of e-stamp papers. Therefore, the respondent No. 3 has rightly charged the stamp Duty and Registration Charges as affixed by the petitioner himself, under the provisions of Art. No. 18 of Scheduled I-A of Indian Stamp (Himachal Amendment) Act, 2012, (Annexure-R/2-2)."*

5. It is apparent from the aforesaid reply filed by the respondents that the petitioner, of its own accord, submitted the Sale

Certificate along with the Conveyance Deed for registration by affixing stamp duty of Rs. 19,86,900/- and registration fee of Rs. 6,62,300/- in the shape of e-stamp papers and, as such, respondent No. 3 has rightly charged the stamp duty and registration charges affixed by the petitioner himself under the provisions of Article 18 of Schedule 1-A of the Indian Stamp (Himachal Amendment) Act, 2012. There is no specific denial of the fact that, pursuant to the judgment passed by the Division Bench of this Court in CWP No. 221 of 2019, titled ***Mohan Singh Guleria v. State of H.P. & Ors.***, as well as the judgment passed by this Court in CWP No. 6561 of 2023, titled ***M/s Khurana Oleo Chemicals, GT Road v. State of Himachal Pradesh & Ors.***, no stamp duty or registration charges can be claimed from auction purchasers.

6. I have heard learned counsel for the parties and gone through the record.

7. Issue raised in this writ petition is no longer resintegra. Hon'ble Apex Court in Appeal (C) No.(s) 16949/2022, titled as ***Inspector General of Registration & Anr. Vs. G. Madhurambal & Anr.***, affirmed the view taken by the Madras High Court and Allahabad High Court that certificate of sale cannot be regarded as a conveyance subject to stamp duty. That a sale certificate is not an instrument of the

kind mentioned in Clause (b) of Section 17 of the Indian Stamp Act, 1877 and is also not compulsorily registrable.

8. The above decision was followed by the Division Bench of this Court in CWP No.5748/2021, titled ***Ajay Kumar & Ors. Vs. State of H.P. & Ors***. wherein the question involved was whether the respondents can insist upon payment/deposit of stamp duty and registration fee as a pre-requisite for registering the sale certificate/sale deed. The question was answered by placing reliance upon the decision rendered in Inspector General of Registration & Madhurambal (supra) as under:-

> *"10. The issue is no longer res integra in light of the exposition of law made in the judgment dated 11.11.2022 passed by Hon'ble Supreme Court in a bunch of Special Leave Petitions (Civil) with Petition for Special Leave Appeal (c) No. 16949 of 2022 as lead case, titled The Inspector General of Registration & Anr. vs. G. Madhurambal & Anr., relevant observations whereof read as under:-*
>
> > *"Learned counsel for the petitioner(s) has made a valiant endeavor to persuade us to interfere with the impugned judgment(s) but not successfully. It is logically so as this issue has been repeatedly settled and if one may say, a consistent view followed for the last 150 years. We may refer to the judgments by the Madras High Court in the Board of Revenue No.2 of 1875 (In Re: Case Referred) dated 19.10.1875 opining that a certificate of sale cannot be regarded as a conveyance subject to stamp duty, by the Allahabad High Court in Adit Ram v. Masarat-un-Nissa (Manu/UP/0089/1883) opining that a sale certificate is not an instrument of the kind mentioned in clause (b) of Section 17 of Act III of 1877 and is not compulsorily*

registrable and this Court's view in Esjaypee Impex Pvt. Ltd. v. Asst. General Manager and Authorised Officer, Canara Bank ((2021)11 SCC 537) opining that the mandate of law in terms of Section 17(2)(xii) read with Section 89(4) of the Registration Act, 1908 only required the Authorised Officer of the Bank under the SARFAESI Act to hand over the duly validated Sale Certificate to the Auction Purchase with a copy forwarded to the Registering Authorities to be filed in Book I as per Section 89 of the Registration Act and order of this Court in M.A. No.19262/2021 in SLP(C) No.29752/2019 dated 29.10.2021 opining that once a direction is issued for the duly validated certificate to be issued to the auction purchaser with a copy forwarded to the registering authorities to be filed in Book I as per Section 89 of the Registration Act, it has the same effect as registration and obviates the requirement of any further action."

11. Once the Hon'ble Supreme Court has endorsed the view taken by the Madras High Court that a certificate of sale cannot be regarded as a conveyance subject to stamp duty and further view of Allahabad High Court that sale certificate is not an instrument of the kind mentioned in clause (b) of Section 17 of Act III of 1877 and is not registrable and further taking view from the judgment rendered by the Hon'ble Supreme Court itself in Esjaypee Impex Pvt. Ltd. v. Asst. General Manager and Authorised Officer, Canara Bank ((2021)11 SCC 537) opining that the mandate of law in terms of Section 17(2)(xii) read with Section 89(4) of the Registration Act, 1908 only required the Authorized Officer of the Bank under the SARFAESI Act to hand over the duly validated Sale Certificate to the Auction Purchaser with a copy forwarded to the Registering Authorities to be filed in Book I as per Section 89 of the Registration Act, we have no option, but to allow the instant petition. Ordered accordingly.

12. Consequently, respondent No. 3 is directed to register the sale certificate dated 15.12.2018 (Annexure P-1) issued by the Syndicate

Bank in favour of the petitioners without insisting for affixation of stamp duty and thereafter enter the consequent mutation in favour of the petitioners. Needful be done within a period of four weeks from today."

9. In CWP No. 221/2019, titled ***Mohan Singh Guleria Vs. State of H.P. & Ors.,*** the petitioner (therein) was the highest bidder in an auction of immovable property conducted by the bank under the provisions of SARFAESI Act. The sale was confirmed and a sale certificate was issued in favour of the petitioner therein. However, the respondents therein had refused to register the sale certificate without payment of stamp duty as applicable to the registration of a sale deed. The petitioner approached the Court on the grounds that the refusal to register the sale certificate issued in his favour without deposit of stamp duty was illegal and against the provisions of the Registration Act as also the Stamp Act. Placing reliance upon the aforesaid decision of the Hon'ble Apex Court in ***Inspector General of Registration*** (supra), the petition was allowed and concerned officials were directed to register the sale certificate issued by the bank in favour of petitioner and enter the consequent mutation in favour of the petitioner without insisting for affixation of stamp duty.

10. The aforesaid decision has been challenged by the respondent-State before the Hon'ble Apex Court in SLP No. 1071/2024.

However, it is admitted position of the parties that there is no interim order passed against the judgment by the Hon'ble Apex Court.

11. Consequently, in view of the aforesaid judicial pronouncements, this Court finds merit in the present petition and accordingly, the same is allowed. Respondents are directed to refund the stamp duty and registration charges paid by the petitioner for registering the sale certificate issued in its favour for the subject land, within a period of three months from today.

12. In the aforesaid terms, the present petition is disposed of along with pending applications, if any.

October 13, 2026
(sunil)

(Sandeep Sharma),
Judge