

(2014) 06 MAD CK 0170

In the Madras High Court

Case No : Writ Petition Nos. 1912 to 1916 of 2014 and M.P. Nos. 1 to 1 of 2014

S. Abubacker Siddiq

APPELLANT

Vs

The Inspector General of Registration and Chief Revenue
Authority

RESPONDENT

Date of Decision : 09-06-2014

Acts Referred:

Constitution of India, 1950 — Article 227
Stamp Act, 1899 — Section 17

Citation : (2014) 6 MLJ 686

Hon'ble Judges : B. Rajendran, J

Bench : Single Bench

Final Decision : Dismissed

Judgement

B. Rajendran, J.—As the issues involved in these writ petitions are inter-related and common arguments have been advanced by counsel for both sides besides that the petitioners and the respondents are one and the same, these writ petitions are taken up together and are disposed of by this common order.

2. In all these petitions, the petitioners challenges the notices dated 13.01.2014 issued by the second respondent, in and by which, the second respondent called upon the petitioners to submit their objections, if any, for the proposed demand for difference in stamp duty determined therein.

3. The facts leading to the filing of the above writ petitions is that the property bearing Door Nos. 92/1, 92/4, 92/5, 96/6 and 92/7, corresponding Old Door No. 86/1, 86/4, 86/5, 86/6 and 86/7, Chamiers Road, Raja Annamalaipuram consisting of basement plus five floors belonged to M/s. Conch Chits and Commercial Corporation Private Limited. The said properties were brought on auction sale on 21.09.2007 in which M/s. True Value Homes (I) Pvt. Ltd., participated and declared as the highest bidder for a sum of Rs. 7,35,00,000/- and the auction sale was also confirmed by this Court by an order dated 10.01.2008. According to the petitioners, as per the nomination clause in the

sale notice, the purchasers viz., M/s. True Value Homes (I) Pvt. Ltd., have nominated the petitioners herein and it was also confirmed by this Court in the order dated 10.01.2008. In the meantime, the original owner viz., M/s. Conch Chits and Commercial Corporation Private Limited revived and came out of the winding up proceedings by an order dated 27.02.2008 passed by this Court in C.A. No. 2964 of 2007 in C.P. No. 4 of 1987. Thereafter, the petitioners have filed an application in C.A. No. 810 of 2010 in C.P. No. 4 of 1987 before this Court seeking for a direction to the Official Liquidator to execute the sale deeds in favour of the petitioners and by virtue of an order dated 18.11.2013 passed by this Court, the Official Liquidator also executed five sale deeds in respect of each floor of the building in favour of the petitioners herein on 13.12.2013. On the same day, the Official Liquidator addressed a letter to the third respondent herein to register the sale deeds in favour of the petitioners. Thereafter, the petitioners presented the sale deeds for registration and the stamp duty payable thereon was calculated as per the value mentioned in the sale deeds, which was the auction sale price equally divided in five sale deeds. However, the third respondent entertained a doubt as regards the correct stamp duty payable and the documents were kept as a pending document without giving the registration number. Thereafter, the third respondent referred the matter to the second respondent to assess the correct stamp duty payable on the documents. According to the petitioners, they have paid the stamp duty as per the sale price indicated in the documents and therefore the stamp duty paid by them reflects the correct market value of the property. In this context, the petitioners also relied on the decision of this Court in the case of Devi Narayanan Housing Development Pvt. Ltd. Vs. The Inspector General of Registration, Department of Registration, Government of Tamil Nadu, The District Revenue Officer (Stamps) and The Sub Registrar, to contend that the amount fixed in the auction sale, which was subsequently confirmed by this Court, is the basis for payment of stamp duty and it reflects the correct market value of the property. In spite of the same, the respondents did not accept the contentions of the petitioners. Subsequently, the third respondent numbered the sale deeds as document Nos. 11, 12, 13, 14 and 15 of 2014 and referred the same to the second respondent for determination of the correct stamp duty as contemplated u/s 47A(1)(3) of the Indian Stamp Act, 1989. On such reference, the second respondent issued the notices in Form I dated 13.01.2014, calling upon the petitioners to submit their objections within 21 days, which are challenged in these writ petitions.

4. The learned counsel for the petitioners would vehemently contend that the impugned notices issued by the second respondent is null and void and contrary to the decision of this Court rendered in Devi Narayanan Housing Development Pvt. Ltd. Vs. The Inspector General of Registration, Department of Registration, Government of Tamil Nadu, The District Revenue Officer (Stamps) and The Sub Registrar, . According to the counsel for the petitioner, the value of the property indicated in the sale deeds have been affirmed by this Court and therefore, it cannot be questioned by any one, much less the respondents.

5. In this connection, the learned counsel for the petitioners relied on the order passed by this Court on 25.03.2011 in WP No. 4497 of 2011 to contend that the doubt entertained by the respondents as regards the stamp duty paid on the instrument is uncalled for especially when the property was purchased in auction sale conducted by the Court. In the order dated 25.03.2011 in WP No. 4497 of 2011, this Court held that there cannot be any intention on the part of the purchaser to defraud revenue or non-disclosure of correct price for registration. It was further held that the properties were disposed of by orders of BIFR and it was affirmed by AAIFR that too on basis of value fixed by assets sales committee. Therefore, it was held that there was no possibility of any undervaluation and Section 47-A of the Act cannot be pressed in to service.

6. The learned counsel for the petitioners also relied on the decision of the Honourable Supreme Court in the case of V.N. Devadoss Vs. Chief Revenue Control Officer-cum-Ins. and Others, to contend that when the property was sold in the open market after inviting bids, there is no question of any intention to defraud the revenue or non-disclosure of the correct price. In this case, inasmuch as the property was purchased in court auction sale, the doubt entertained by the second respondent is uncalled for.

7. The learned counsel for the petitioners also placed reliance on the decision of this Court in the case of (A.J. Mapillai Mohadeen, rep. By power of attorney holder K. Asokan vs. The Sub-Registrar, Arakandanallur and others) reported in 2008 (5) SCC 239 to submit that Section 47A of the Act cannot be pressed in to service unless the officer has a reason to disbelieve that the transaction is a fraudulent attempt on the part of the parties to evade payment of stamp duty. Further, the property was sold in auction in terms of statutory power where terms of bargain are open and clear, while so, a fraudulent attempt cannot be presumed and consequently, the order for demanding higher stamp duty is unsustainable.

8. The learned counsel for the petitioners also relied on the unreported decision of this Court passed on 07.09.2009 in WP No. 17833 of 2009 in the case of M/s. Vijayalakshmi Charitable Trust to submit that when the property is sought to be registered on the basis of sale made in court auction, the respondents cannot demand payment of higher stamp duty or resort to the provisions contained in Section 47A of the Act.

9. Lastly, the learned counsel for the petitioners relied on the decision of this Court in the case of (Tata Coffee Limited vs. The State of Tamil Nadu, rep. By Secretary to Government, Commercial Taxes and Registration Department, Chennai and others) reported in 2008 (3) CTC 614 to contend that the registering authority has to assign reasons for invoking the power u/s 47A of the Act for determining the excess or alleged undervalued stamp duty.

10. Per contra, the learned Additional Government Pleader, relying on the separate counter affidavits filed by the third respondent in these writ petitions,

would contend that the petitioners are not the auction purchasers in the auction conducted by this Court. The auction purchaser is one M/s. True Value Homes (I) Pvt. Ltd., who alone took part in the auction proceedings, however, subsequently, the auction purchaser assigned their right in favour of the petitioners, as per the nomination clause in the sale notice. The entire property has been bifurcated in to five separate units or buildings for the purpose of registration and the valuation mentioned therein is Rs. 1,47,00,000/-, whereas, the actual guideline value was Rs. 2,06,36,000/-. Since the market value or guideline value is grossly undervalued by the petitioners, the third respondent referred the same to the second respondent for determination of the market value of the property u/s 47-A(1) of the Indian Stamp Act. It is mainly contended by the learned Additional Government Pleader that adopting or taking the value that prevailed during the year 2007 for the purpose of registration of the sale deeds in the year 2014 cannot be accepted. In fact, the property was sold in auction sale on 21.09.2007 and the delay in registering the sale deeds is attributable only on the part of the petitioners. In any event, the market value of the property can be determined as on the date of registration of the sale deeds and not otherwise. Further, it is not known as to why the petitioners did not register the sale deeds for about 6 years and the delay on the part of the petitioners has not been explained.

11. The learned Additional Government Pleader relied on the decision of the Honourable Supreme Court in the case of State of Rajasthan and Others Vs. Khandaka Jain Jewellers, for the proposition that at the time of registration of the sale deeds, the registering authority is under an obligation to ascertain the correct market value and he should not go by the value mentioned in the instrument. Further, if it is found that the value of the property is undervalued, it is open to the registering authority to determine the correct stamp duty payable as contemplated u/s 47-A of the Act. It is further pointed held that merely because the matter has been under litigation for a long time, that cannot be a consideration to accept the value mentioned in the instrument. It is further held that the word "execution" in the Act read with Section 17 leaves no manner of doubt that the current valuation is to be seen when the instrument is sought to be registered. The learned Additional Government Pleader therefore would contend that the second respondent is legally justified in issuing the impugned notices calling upon the petitioners to submit their objections to the value assessed by him.

12. The learned Additional Government Pleader appearing for the respondents would further rely on the decision of the Honourable Supreme Court in the case of State of Haryana and others vs. Manoj Kumar reported in 2010 4 Supreme Court Cases 350 to contend that genuineness of sale price entered into with the seller need not be accepted by the registering authority and it is open to the registering authority to determine the correct stamp duty payable.

13. The learned Additional Government Pleader appearing for the respondents further relied on the order dated 31.07.2012 passed by the Calcutta High Court

in Company Petition No. 310 of 2012 to contend that once Official Liquidator executed the sale deeds, he has nothing further to be done in the matter.

14. The learned Additional Government Pleader also relied on the decision of this Court in the case of M/s. Shree Vijayalakshmi Charitable Trust Vs. Sub-Registrar, Mettupalayam, Coimbatore District, wherein, this Court, following the aforesaid decision of the Calcutta High Court, held that the Official Liquidator cannot be construed as an Officer of a Court and the sale certificate issued by him on behalf of the company in liquidation cannot get exempted from payment of stamp duty at the time of registration. It was further held by this Court that only a sale or transfer made by the revenue or Civil Court can be exempted from payment of registration charges.

15. The learned Additional Government Pleader also relied on a decision of the Division Bench of this Court, in which I am a party, in the case of V. Sivakumar vs. S.K. Sengoda Gounder and others reported in 2011 5 Madras Law Journal 30 to contend that when the delay in registering the sale deed is on the purchasers, the registering authorities are empowered to refer the matter u/s 47-A of the Indian Stamp Act for determination of the correct value of the property apart from collecting the actual stamp duty payable on the instrument. In fact, in that case before the Division Bench, the original court auction purchaser nominated somebody as purchaser and the said nominee in turn nominated other to purchase the property.

16. The learned Additional Government Pleader also relied on the decision of this Court (Tata Coffee Limited vs. The State of Tamil Nadu, rep. By Secretary to Government, Commercial Taxes and Registration Department, Chennai and others) reported in 2008 (3) CTC 614, which was relied on by the learned counsel for the petitioners, to contend that there are four stages for the registering authority to determine the correct market value and the stamp duty payable by the purchaser. The first stage is issuing a notice in Form I calling upon the executant of the document to make a representation regarding the market value along with the documents within 21 days. In this case, the second respondent has issued the impugned notice in compliance with the first stage of the procedure for determination of the market value of the property. On receipt of such notice, the petitioners, instead of submitting their objections, have approached this Court with these writ petitions seeking to quash the notices issued by the second respondent in Form I and they are not maintainable.

17. Above all, the learned Additional Government Pleader raised a technical plea as regards maintainability of these writ petitions inasmuch as the writ petitions have been filed only as against the notices issued by the second respondent calling upon the petitioners to submit their objections. The petitioners, without filing any objections, have rushed to this Court by filing the present writ petitions. The second respondent has not passed any final order determining the stamp duty payable by the petitioners, while so, the writ petitions are not maintainable. Therefore, the learned Additional Government Pleader prayed for

dismissal of the writ petitions.

18. I heard the learned counsel for the petitioners as well as the learned Additional Government Pleader appearing for the respondents. The point for consideration in these writ petitions is whether the petitioners are entitled to question the notices issued by the second respondent in Form I on the ground that the sale has taken place by virtue of a court auction and the price fixed in such auction has also been confirmed by this Court.

19. According to the learned counsel for the petitioners, the second respondent has no right to doubt the valuation fixed between the parties in the court auction especially when it was affirmed by this Court. Therefore, the learned counsel for the petitioners would contend that the third respondent is not justified in referring the matter to the second respondent u/s 47-A of the Act for determining the alleged correct stamp duty payable by the petitioners.

20. Before dealing with the rival contentions, a little bit of dates and events that took place in these cases have to be elucidated. As stated above, the property originally owned by M/s. Conch Chits and Commercial Corporation Private Limited and it was brought for auction sale on 21.09.2007 in which M/s. True Value Homes (I) Pvt. Ltd., participated and declared as the successful bidder on 10.01.2008. As per the nomination clause indicated in the sale notice, the successful bidder has nominated the petitioners herein to get the sale deeds registered in their name. Therefore, the successful bidder did not pay the sale price. As per the order dated 10.01.2008, the petitioners herein have paid the entire amount. In fact, in the letter addressed to the Official Liquidator by the highest bidder viz., True Value Homes (I) Pvt. Ltd., on 07.01.2008, they sought for execution of sale deeds in favour of the petitioners herein. Only at that time, a Board resolution of M/s. True Value Homes (I) Pvt. Ltd., has been passed nominating the petitioners herein as purchasers of the property. In view of the fact that the petitioners have paid the entire sale consideration, this Court, by an order dated 10.01.2008 in C.A. No. 1359 of 2007 in C.P. No. 4 of 1987 directed the Official Liquidator to attorn the tenancy in favour of the petitioners. In fact, in that order dated 18.11.2013, it was categorically stated that the last installment was paid belatedly and therefore, the petitioners were directed to pay penalty of Rs. 25,000/- and that additional amount was paid on 09.01.2008, which was also recorded. Therefore, it is evident that the last payment was made by the petitioners only on 09.01.2008 in respect of the auction that took place on 21.09.2007. This order was passed as early as on 10.01.2008 by this Court. Thereafter, another application namely Company Application No. 810 of 2010 and 871 of 2011 in Company Petition No. 4 of 1987 was filed by the petitioners seeking to direct the Official Liquidator to execute the sale deeds.

21. As stated supra, the auction sale was conducted on 21.09.2007 and the last installment was made by the petitioners on 09.01.2008. Thereafter, the petitioners did not take any steps to get the sale deed executed in their favour till 2010. After lapse of two years, the petitioners have filed the applications in

Company Application Nos. 810 and 871 of 2011 to direct the official liquidator to execute the sale deed in their favour. It is not known as to why the petitioners have kept quiet for two years. Originally, while filing Company Application No. 810 of 2010, the petitioners did not implead the company in liquidation especially when the company got revived. Therefore, the petitioners filed the other application in Company Application No. 871 of 2011 to implead the company as party respondent. Only thereafter, this Court passed an order dated 18.11.2013 directing the Official Liquidator to execute the sale deeds. Pursuant to such directions, sale deeds have been executed. These sale deeds were kept pending for some time and they were presented for registration during the year 2014. On presentation, the sale deeds have been numbered as Document Nos. 11, 12, 13, 14 and 15 of 2014. In the sale deeds, the stamp duty was paid on the basis of the value of the property indicated therein. As the third respondent entertained a doubt regarding the correct market value of the property, he had referred the matter to the third respondent for determination of the correct market value and the stamp duty payable thereon. The entire property was sought to be registered by means of five separate sale deeds by showing each one of the building together with the undivided share thereon in the sale deeds. Thus, it is evident that the property was sold in auction during 2007 which is sought to be registered in the name of the petitioners during 2014, after lapse of about 7 years. Now, the question remains to be answered is whether the petitioners are justified in paying the stamp duty based on the value of the property prevailing during 2007, when the property was sold in auction sale or the stamp duty has to be paid on the basis of the prevailing market duty at the time of registration of the sale deeds.

22. This Court time and again held that when the property is sold in court auction and the valuation is fixed in a transparent manner, the registering authorities have no jurisdiction to question such value fixed by the Court. Consequently, the question of undervaluation does not arise. But in this case, the property was sold in court auction on 21.09.2007 in which one M/s. True Value Homes (I) Pvt. Ltd., was declared as successful bidder, who in turn have nominated the petitioners herein to pay the amount and it was confirmed by this Court on 10.01.2008. In fact, there was delay in making the payment by the petitioners and the installment has been remitted along with penalty of Rs. 25,000/- on 09.01.2008. Thus, it is evident that there is additional cost involved by way of penalty apart from the actual sale price. However, the petitioners claim that the stamp duty paid by them as per the sale price indicated in the sale deed is correct. The fact remains that the sale price did not include the penalty paid by the petitioners. Further, the successful bidder, who participated in the auction sale, is not the one in whose favour the sale deeds are executed. In any way, the original successful bidder has nominated the petitioners and it is not in dispute.

23. The fact remains that the sale deeds are sought to be registered in the year 2014 after the property was sold in favour of the petitioners in the auction took place on 21.09.2007 i.e., after lapse of 7 years. Whereas, as stated earlier, even

as on 10.01.2008 itself, an order was passed for executing the sale deed in favour of the petitioners. But for the reasons best known, the petitioners did not take steps to get the sale deed executed in their favour. Only during the year 2010, they have filed two applications before this Court in which an order was passed by this Court on 18.11.2013 directing the Official Liquidator to execute the sale deed in favour of the petitioners. This order dated 18.11.2013 will not give any right to the petitioners to pay the stamp duty for the market value of the property prevailing during the year 2007.

24. In this connection, it is worthwhile to refer to the decision of the Division Bench of this Court in which I was a party in the case of V. Sivakumar vs. S.K. Sengoda Gounder and others reported in 2011 5 Madras Law Journal 30. In that decision, this Court categorised the powers of the registering authority to invoke the provisions of Section 47-A of the Act. In that case, on 30.03.2005, one Murugesan participated in the court auction and declared as successful bidder, but he did not pay the bid amount. Rather, he nominated one Sivakumar to purchase the property, who in turn again assigned the right to purchase the property in favour of the appellants therein. In this process, there was a delay in making the bid amount of Rs. 7,00,70,007/- and the amount was directed to be deposited with interest. Accordingly, a sum of Rs. 9,30,00,000/- was deposited. In the meanwhile, there was a dispute in respect of the workers of the spinning mill and therefore, the successful bidder had entered into a compromise with its workers and settled the amount. Thereafter, when the sale deeds were presented for registration, the registering authorities referred the matter u/s 47-A of the Act for determination of the correct stamp duty payable. This was challenged before this Court and it was held by the Division Bench that the delay in getting the sale deeds is on the part of the executants and therefore, the registering authorities are justified in resorting to proceed u/s 47A of the Act. In this decision, the Division Bench of this Court held in para Nos. 14 and 15 as follows:-

14. This decision will not be of any help to the appellants. In this case, the original tender itself was called on 30.03.2005, the auction was confirmed, but till 2006, the bid amount was not paid. Even in the year 2006, the amount paid was not the original auction amount of Rs. 7,00,70,007/- but an enhancement amount paid by way of adding interest, amounting to Rs. 9,30,00,000/-. Thereafter also, the sale certificates were not presented for registration as the sale certificates were not issued by the bank. The sale certificates were issued after a compromise entered into between the appellants and the workers of the Mill by making a payment of Rs. 3,93,18,505/- to the workers of the Mill and only thereafter, the sale certificates were issued by the bank. The bank issued sale certificates not as per the directions of this Court, but by way of compromise entered into between the parties. As already stated, the auction was not conducted by the Debts Recovery Tribunal or Civil Court and the sale certificate was issued pursuant to the compromise entered into between the parties. Subsequently, when the sale certificates were sought to be registered in the year 2007, necessarily, the guideline value prevailing during the year 2007 has to be

taken note of by the registering authority for the purpose of determination of the market value.

15. The Honourable Supreme Court held that in a suit for specific performance, after the dispute was ultimately decided by the Supreme Court, which took long time, when the sale deed was presented before the registering authority, the registering authority would insist on payment of the stamp duty as per the prevailing guide line value on the date of the presentation of the instrument for registration. The Honourable Supreme Court has also held that the stamp duty has to be paid as per the prevailing guideline value as on the date of registration even though the agreement to convey the property entered long back. By applying that theory in this case, necessarily, the holder of the sale certificates have to pay the stamp duty as per the guide line value prevailing as on the date of presentation of the sale certificates. The valuation of the property on the date of auction is totally different when compared to the value of the property on the date of presentation of the sale certificates for registration, especially, in this case, as per the dates and events mentioned above, the delay was only on the part of the purchasers and therefore, they are liable to pay the stamp duty as on the date of registration of the instrument. Consequently, the registering authorities are empowered to refer the matter u/s 47-A of the Indian Stamp Act for determination of the correct value of the property apart from collecting the actual stamp duty at Rs. 9.30 crores, being the value of the property as stated in the sale certificates and the corresponding registration charges. Therefore, we hold that the appellants are liable to pay the stamp duty on the actual value of the property apart from registration charges and the registering authority is empowered to refer the matter u/s 47-A of the Indian Stamp Act for determination of the correct value of the property. Consequently, we find no reason to interfere with the reasoned order of the learned single Judge.

25. The said decision of the Division Bench of this Court is squarely applicable to this case. In this case, the delay in getting the sale deeds registered is on the part of the petitioners and therefore, they are estopped from questioning the authority of the respondents in resorting to the provisions u/s 47A of the Act.

26. In the decision of the Honourable Supreme Court in the case of State of Rajasthan and Others Vs. Khandaka Jain Jewellers, , which was relied on by the learned Additional Government Pleader, it was held that merely because there is a litigation between the parties, that will not take away the right of the registering authority to resort to the provisions contemplated u/s 47A of the Act. Here, in this case, there was no litigation pending and the petitioners could have obtained the registration even during the year 2008, but they failed to do so.

27. Similarly, in the decision relied on by the learned Additional Government Pleader appearing for the respondents in the case of State of Haryana and Others Vs. Manoj Kumar, it was held by the Honourable Supreme Court that if the genuineness of the sale price mentioned is not questioned, it is unlikely that the State would ever receive stamp duty according to circle rate or the Collector

rate. In Para Nos. 29, 30 and 31, it was held as follows:-

29. We have heard the learned counsel for the parties at length. We are clearly of the opinion that the High Court, in the impugned judgment, has erred in interfering with the concurrent findings of fact of the courts below under its limited jurisdiction under Article 227 of The Constitution. The High Court erroneously observed that the authenticity of the decree passed by the court cannot be questioned. Therefore, the genuineness of the sale price has to be presumed. This finding of the High Court cannot be sustained. It would have far-reaching ramifications and consequences. If the genuineness of the sale price entered into by the buyer and the seller cannot be questioned, then, in majority of the cases, it is unlikely that the State would ever receive the stamp duty according to the circle rate or the collector rate. The approach of the High Court is totally unrealistic.

30. The High Court in the impugned judgment has also erroneously observed that there cannot be any opportunity with the vendee to fabricate an agreement of sale for showing the incorrect sale price because the litigating parties would not ordinarily reach such an agreement and sign the fabricated document.

31. The High Court gravely erred in not properly comprehending the facts of this case in proper perspective and which has led to grave miscarriage of justice.

28. Similarly, in the decision of this Court in the case of (Tata Coffee Limited vs. The State of Tamil Nadu, rep. By Secretary to Government, Commercial Taxes and Registration Department, Chennai and others) reported in 2008 (3) CTC 614, which was relied on by the counsel for the petitioners, this Court narrated the various procedures which the registering authority has to contemplate before arriving at a final decision. It was held that issuance of Form I notice, calling upon the executant as well as the person in whose favour the document is executed to make representation within 21 days regarding the market value along with the documents and evidence is the first stage in assessing the difference in duty payable. It was further pointed out in the said decision that during the pendency of the proceedings u/s 47-A, the instrument can be released on certain condition. However, if final order is passed, it can be agitated only before the Appellate Authority u/s 47-A(5) of the Act. It was further held that till the finality of the appeal is reached, there will be a charge over the property in question. Therefore, it is evident that in this case, in compliance with the first stage contemplated u/s 47A of the Act, the impugned notices have been issued by the second respondent calling upon the petitioners to submit their objections for the proposed difference in stamp duty arrived at. As per the procedures contemplated under the Act, only upon submission of the objections by the petitioners, the respondents can proceed with further enquiry. Further, the petitioners have chosen to get the sale deeds registered only after 7 years. Thus, the impugned notices are in the nature of a show cause notice which cannot be permitted to be challenged by the petitioners. The writ petitions are therefore premature. The petitioners can very well agitate the points which are raised in

this writ petition before the appellate authority. The petitioners have filed these writ petition at the stage when the second respondent has issued the notice in form I. It is not the case of the petitioners that final order has been passed. Therefore also, the writ petitions cannot be maintained as they are pre-mature. The petitioners can still submit their explanation to the show cause notices sent by the second respondent, which are impugned in these writ petitions and it is for the respondents to consider such explanation on its own merits and also to decide the quantum of stamp duty payable by the petitioners in these writ petitions.

29. In the result, the writ petitions are dismissed. No costs. Consequently, connected miscellaneous petitions are closed.