



DECISION

Complaint No. : POS/5648/2024/F-224

Name and address of the complainant : Mr. Shajar Ali Hoti & others, 1st Floor, Noor Amer Hoti Building, Plot No. RC 4/174, Jamina Street, Near Hoti Market, Racnhore Line, Karachi.

Name of the Agency Complained against : Revenue

Name & Designation of Investigating Officer : Syed Ali Mumtaz Zaidi, (PAS), Advisor-F

Vetted by : --

Subject : **ALLEGED DELAY IN REFUND OF EXCESS AMOUNT OF E-STAMP RECEIVED BY STAMPS OFFICE, BOARD OF REVENUE SINDH.**

THE COMPLAINT:

Mr. Shajar Ali Hoti in his complaint dated 25.11.2024 states that he had purchased 66 sq. yds. building through Court Auction for which he had made all payments. He alleged that when he submitted Sale Certificate to the Sub-Registrar, Saddar Town-I for registration, the Sub-Registrar demanded Rs.20,000/- as bribe. On his complaint to the higher-ups, the Sub-Registrar accepted his documents for registration and subsequently impounded the same. The Sub-Registrar sent his documents to the authorities with the remarks that the complainant had not paid the required stamp duty. In response the Chief Inspector of Stamps replied to the Sub-Registrar that the complainant had paid stamp duty in excess of required amount. The complainant approached the concerned authorities for refund of excess amount of Rs.89,593/- but of no avail. He therefore, solicited intervention of this Institution.

PROCEEDINGS:

2. The complaint was admitted under Section 10 of the Establishment of the Office of Ombudsman for the Province of Sindh Act, 1991 (amended up to date) subject to submission of copies of relevant documents, copy of CNIC and Affidavit on Form-A which the complainant subsequently submitted.
3. On the date fixed for hearing the complainant Mr. Shajar Ali Hoti and Mr. Muhammad Aslam, Deputy Chief Inspector of Stamps appeared in person.
4. Complainant stated that he has made an excess payment by purchasing stamp paper of excess amount as required for registration of Sale Certificate in Sub-Registrar office Saddar Town-I. The requirement of e-stamp paper to be submitted was Rs.204,000/- instead e-stamp paper of Rs.279,353/- purchased and submitted by him as per verbal instructions of Sub Registrar Saddar Town-I.

5. The Respondent stated that the Rule 12(2) of Sindh e-Stamp Rules, 2020 states that *"Treasury Officer or Sub-Treasury Officer shall, before finalization of a case of refund in respect of e-stamp, confirm through the e-stamping system, the name of the parties, the type of instrument and the amount of e-stamp and also ensure that the e-stamp has not been utilized either for registration or for any other purpose."* Therefore any request of refund of the complainant cannot be acceded to.

FINDINGS:

6. Rules state that when e-stamp paper has been used and formalities thereon completed, the transaction cannot be recalled. But in this case it appears that he was told by Sub-Registrar Saddar-I to purchase e-stamp paper of higher amount than required. He has produced letter No.CIS/SW/BOR/2024 dated 08.10.2024 addressed by Deputy Chief Inspector of Stamps, Board of Revenue Sindh, Karachi to the Sub-Registrar-I, Saddar Town, Karachi. Relevant portion is reproduced as a ready reference, which, prima-facie justifies complainant's grievance.

"As per Certificate of Sale the Auction Value of this Property is Rs.10,200,000/- at the rate 2% Stamp duty is Rs.204,000/- and the paid amount is Rs.279,353/- vide challan dated 25.06.2024."

"Section 45(2) of Stamps Act 1899 states "Where, in the opinion of the Chief Revenue Authority, stamp-duty in excess of that which is legally chargeable has been charged and paid under section 35 or section 40, such authority may upon application in writing made within three months of the order charging the same, refund the excess."

7. Prima-facie, its after above quoted letter dated 08.10.2024, that complainant officially came to know about excess payment of Stamp Duty. He approached the Agency on 20.10.2024 for refund of excess amount, but to no avail hence he sought intervention of this Institution.

DECISION:

8. I, in exercise of powers vested in me under Section 11 of the Establishment of the Office of Ombudsman for the Province of Sindh Act, 1991, hereby direct the Chief Inspector of Stamps, Board of Revenue, Sindh, Karachi to reimburse over paid amount as established and admitted by the Agency.

Given under my hand and seal of office



Sd /-
(MUHAMMAD SOHAIL RAJPUT)
Sitara-e-Imtiaz. PAS
Ombudsman Sindh
Karachi, dated 18th March, 2025