IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD
(Special Original Jurisdiction)

WEDNESDAY, THE SEVENTH DAY OF JANUARY
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE SRI JUSTICE K. SARATH

WRIT PETITION NO: 36821 OF 2025

Between:

1. Sri Salguti Vishnuvardhan Reddy, S/o. Late Sri S. Gopal Reddy, Aged about. 58 Years, Occ. Business, R/o. 8-2-325/4, Road No. 3, Banjara Hills, Hyderabad.
2. Sri Salguti Vijender Reddy, S/o. Late Sri S. Ramachandra Reddy, Aged about. 66 Years, Occ. Business, R/o. 8-2-411/GF-6, Lumbini Rock Castle, Road No. 6, Jubilee Hills, Hyderabad.
3. Smt. Salguti Pranitha, W/o. Late S. Ajender Reddy, Aged about. 56 Years, Occ. Business, R/o. 6-3-1119/304-D, Aditya Enclave, B.S. Matha, Somajiguda, Hyderabad.

...PETITIONERS

AND

1. The State of Telangana, Represented by its Principal Secretary, Stamps and Registration, Secretariat, Hyderabad.
2. The District Registrar, Mahabubnagar, Mahabubnagar District, T.S.
3. The Joint Sub-Registrar-I, Mahabubnagar, Mahabubnagar District, T.S.

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to Issue a Writ, Order, or Direction, more particularly one in the nature of a Writ of Mandamus, declaring the action of the 2nd Respondent in refusing to register the Partition Deed Dt. 31.10.2025, bearing Pending Document No. P-247/2025, and in issuing the Notice No. P-247/2025 Dt. 06.11.2025 demanding deficit stamp duty and TDS proof, as being illegal, arbitrary, and without jurisdiction and consequently to set aside the Notice No. P-247/2025 Dt. 06.11.2025 issued by the 2nd Respondent and direct the 2nd Respondent to forthwith receive, register, and release the Partition Deed Dt. 31.10.2025, bearing Pending Document No. P-247/2025, presented by the Petitioners, without insisting on payment of any additional stamp duty or registration fee, or proof of TDS remittance.

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IA NO: 1 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to direct the 2nd Respondent herein to receive, register and release the Partition Deed Dt. 31.10.2025, bearing Pending Document No. P-247/2025, presented by the Petitioners, without insisting on payment of any additional stamp duty or registration fee, or proof of TDS remittance pending disposal of the writ petition.

Counsel for the Petitioners: SRI PAWAN KUMAR AGARWAL
Counsel for the Respondents: SMT. S.SRAVANTHI, AGP FOR STAMPS AND REGISTRATION

The Court made the following: ORDER

IN THE HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD

THE HON'BLE SRI JUSTICE K.SARATH

WRIT PETITION No.36821 OF 2025

Date: 07.01.2026

Between:

Sri Salguti Vishnuvardhan Reddy and two others

...Petitioners

AND

The State of Telangana, Rep. by its Principal Secretary, Stamps and Registration, Secretariat, Hyderabad and others

...Respondents

ORDER:

Heard Mr.Pawan Kumar Agarwal, learned Counsel for the petitioners and Smt. S.Sravanthi, learned Assistant Government Pleader for Stamps and Registration appearing for the respondents and perused the material on record.

2. Learned Counsel for the petitioners submits that this writ petition is filed by the petitioners questioning the action of the respondent No.2 in refusing to register the Partition Deed dated 31.10.2025 bearing Pending Document No.P247/2025 and in issuing the Notice

No.P247/2025 dated 06.11.2025 demanding deficit stamp duty and TDS proof as being illegal, arbitrary and without jurisdiction and consequently requested to set aside the Notice No.P247/2025 dated 06.11.2025 issued by the Respondent No.2 and direct the Respondent No.2 to forthwith release the Partition Deed dated 31.10.2025 bearing Pending Document No.P247/2025 presented by the Petitioners without insisting on payment of any additional stamp duty or registration fee or proof of TDS remittance.

3. Learned Counsel for the petitioners further submits that the Petitioners are co-owners and are in joint possession of the property bearing premises No. 1-4-92 to 1-4-92/2, situated at New Town, Mahabubnagar Town, Mahabubnagar District, admeasuring a total extent of 10,951 Square Yards (hereinafter referred to as the "subject property"). With a view to partitioning the subject property, the Petitioners executed a Deed of Partition. Accordingly, they presented the Partition Deed on 31.10.2025 before the registering authorities and the same is pending. The Petitioners have paid the requisite stamp duty of Rs. 12,98,850/- and a registration fee of Rs. 1,00,000/- as applicable to a partition deed under Article 40 of Schedule I-A of the Indian Stamp Act, 1899 (herein referred as “the Act”).

4. Learned Counsel for the petitioners further submits that in the contents of the document, there is no mention with regard to the consideration between the petitioners for executing the partition deed. While mentioning in the proforma, they mentioned as “consideration” of the property instead of “market value”. In view of the same, the registering authority issued notice to the petitioners on 06.11.2025 and directed to pay deficit stamp duty to an amount of Rs.95,40,650/- under Article 20(c) of Schedule I-A of the Act and the same is impugned in the instant writ petition. Thereafter the petitioners have submitted reply to the said notice on 15.11.2025. In spite of that, the respondents are not releasing the document. Hence, the petitioner filed the instant writ petition.

5. Learned Assistant Government Pleader for Stamps and Registration basing on the counter filed by the respondent No.3 submits that the document was kept pending under Section 33 of the Act for compliance. There is no dispute with regard to the Joint ownership, partition looses its character once consideration is introduced. But the nature of the instruments as executed and presented in which allotment is made "for consideration", the document ceases to be a pure partition and becomes a conveyance, irrespective of family relationship. The statement of the petitioner that the payment under Article 40 concludes the matter is legally untenable and denied. Under Section 33 read with Section 47-A of the Indian Stamp Act, the registering officer is duty-bound to examine: recitals, schedules, consideration clauses and annexures in the document presented before him. Once consideration is found, Article 40 becomes inapplicable, and the document must be classified under Article 20(c). The petitioner herein submitted in his reply to the notice dated 06.11.2025 on

15.11.2025 which cannot be considered as the post-execution explanation is legally irrelevant. As per Rules the nature of an instrument is determined at the time of execution and basing on subsequent clarifications, the Registering Authority cannot alter the stamp duty liability. The petitioner herein has wrongly mentioned in Partition Deed as "consideration" instead of "market value". The registering Authority has no power to rewrite or interpret recitals to reduce revenue. The reply dated 15.11.2025 was examined but cannot be considered as contrary to the contents of the deed.

6. After hearing both sides and on perusing the material on record, this Court is of the considered view that the petitioners only mentioned word of consideration along with the schedule properties in Annexure I-A and taking into account of the same, now the respondents are demanding the petitioners to pay deficit stamp duty. In fact, there is no dispute with regard to the joint ownership of the petitioners and there is no word in the registered partition document presented by the petitioners dated 31.10.2025 with regard to consideration for partition of the properties for an amount of Rs.19,88,99,600/- (in words Nineteen Crores Eighty Eight Lakhs Ninety Nine Thousand Six Hundred only). Merely on mentioning as "consideration" instead of "market value", the respondents cannot take into account of the same as there is a consideration in executing the document of partition.

7. There are no particulars to show that the payment of consideration by the petitioners for executing the document. The respondents in their counter at Para No.12 admitted that the petitioners have wrongly mentioned the Partition Deed as 'consideration' instead of 'market value' and the Registering Authority has no power to rewrite or reinterpret recitals to reduce revenue. Merely mentioning the "market value" as "consideration", now the respondents cannot demand the petitioners to pay deficit stamp duty to an amount of Rs.95,40,650/-. In view of the same, the respondents have to register the document of the petitioner without reference to the impugned notice dated 06.11.2025.

8. In view of the above findings, this writ petition is disposed of by setting aside the Notice No.P247/2025 dated 06.11.2025 and directing the registering authorities to register the Partition Deed of the petitioners dated 31.10.2025 vide pending document No.P247 of 2025 on the file of the respondent No.3 without insisting the petitioners on payment of any additional stamp duty or registration fee or proof of TDS remittance. It will be open to the Registering Authority to refuse the document presented before him, if they have any other objection, by duly assigning reasons in support of such decision and communicate the said decision to the petitioners. There shall be no order as to costs.

As a sequel, the miscellaneous petitions, if any, pending in the Writ Petition shall stand closed.

SD/-P.PONNA KRISHNA
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To
1. The Principal Secretary, Stamps and Registration, Secretariat, Hyderabad, State of Telangana.
2. The District Registrar, Mahabubnagar, Mahabubnagar District, T.S.
3. The Joint Sub-Registrar-I, Mahabubnagar, Mahabubnagar District, T.S.
4. One CC to SRI PAWAN KUMAR AGARWAL, Advocate [OPUC]
5. Two CCs to GP FOR STAMPS AND REGISTRATION, High Court for the State of Telangana, at Hyderabad. [OUT]
6. Two CD Copies

PSK.

HIGH COURT

DATED:07/01/2026

ORDER

WP.No.36821 of 2025

HIGH COURT FOR THE STATE OF TELANGANA
24 JAN 2026
★ DESPATCHED

DISPOSING OF THE WRIT PETITION WITHOUT COSTS

24/01/26