

# IN THE HIGH COURT OF SINDH, BENCH AT SUKKUR

C. P No. D – 371 of 2025

**Before:**

*Mr. Justice Zulfiqar Ali Sangi,*

*Mr. Justice Abdul Hamid Bhurgri,*

01. For orders on CMA No.1725/2025 (U/A).
02. For orders on office objections at flag "A".
03. For orders on CMA No.1726/2025 (EX/A).
04. For hearing of main case.

Petitioner : Mansoor Ali Khoso s/o Abdul Ghani Khoso,  
In person.

Respondents : Federation of Pakistan through Secretary  
Finance, Islamabad and 07 others.

Date of hearing : 20.03.2025.

Date of decision : 20.03.2025.

## **ORDER**

**Abdul Hamid Bhurgri, J.-** The petitioner, aggrieved by the inaction of respondents Nos. 5 to 7 namely, the Assistant Vice President/Manager of the National Bank of Pakistan, Sukkur Branch; the District Accounts Officer, Sukkur; and the Deputy Commissioner, Sukkur has invoked the jurisdiction of this Court.

**2.** The petitioner asserts that he instituted Civil Suit No. 26 of 2023 before the learned 3rd Senior Civil Judge, Sukkur, duly affixing judicial E-stamps amounting to Rs. 15,000/- as court fees. Upon subsequent compromise between the parties, the suit was not pressed and was consequently dismissed. Pursuant to this, the learned trial Court returned the court fee to the petitioner, accompanied by a certificate confirming the refund entitlement.

**3.** The petitioner approached respondents Nos. 5 to 7 for a refund of the said court fee; however, his application was declined without lawful justification. Aggrieved thereby, he submitted a formal complaint before the Regional Director, Wafaqi Mohtasib, Sukkur. After the respondents Nos. 5 and 6 filed their respective replies each attributing responsibility to the other, the matter was referred for further inquiry to the Banking Mohtasib,

Karachi. Upon finding no efficacious remedy available to him, the petitioner instituted the present petition, seeking the following reliefs:-

- (a) *That this Honourable Court may kindly be pleased to direct the respondents No.5 to 7 to release the amount of Court fee/E Stamps to the petitioner.*
- (b) *To issue the directions for respondents to declare the policy of return of Court fee.*
- (c) *To grant any other relief which this Honourable Court may deems fit and proper under the circumstances of the case.*

**4.** The petitioner appeared in person and submitted that he had filed Civil Suit No. 26 of 2023 before the learned 3rd Senior Civil Judge, Sukkur, which was later withdrawn owing to an amicable compromise. He reiterated that he had purchased E-stamps worth Rs. 15,000/- from the National Bank of Pakistan, Municipal Corporation Branch, Sukkur, in accordance with the revised policy introduced by the Government of Sindh. Upon withdrawal of the suit, the learned Court returned the E-stamp paper along with a certificate to the petitioner. Despite his repeated efforts, the concerned respondents did not process the refund. He further submitted that he pursued redressal through the Wafaqi Mohtasib's office; however, the matter remained unresolved, with blame shifted amongst the respondents, eventually leading to a referral to the Banking Mohtasib, Karachi. Having exhausted all administrative channels, the petitioner had no alternative but to seek intervention from this Court.

**5.** We have heard the petitioner and examined the material placed on record. The documents confirm that the petitioner had instituted the suit and that it was formally withdrawn, following which a certificate for the return of the judicial E-stamp was issued by the competent court and is available on file as Annexure "B/13". Despite multiple representations before respondents Nos. 5, 6, and 7 and recourse to the Wafaqi Mohtasib, the petitioner's grievance remained unredressed.

**6.** The E-stamp in question was issued to the petitioner under the Sindh E-Stamp Rules, 2020. The said Rules were promulgated via Notification No. CIS/R&T-13-II (2019)BOR/2020-892 dated 29<sup>th</sup> September

2020 by the Government of Sindh, Revenue Department. The governing provision concerning refund of E-stamps is encapsulated in Rule 12, the relevant text of which reads as follows:

*“12. Refund or cancellation of the e-stamp.- (1) The Chief Inspector of Stamps or Collector may, on an application in the prescribed manner, accompanied with the original spoiled, misused, unused or not required for use e-stamp, if satisfied as to the facts and circumstances of the case, make allowance for such e-stamp under the provisions of the Stamps (Non-Judicial) Refund, Renewal and Disposal Rules, 1954.*

*(2) The 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.*

*(3) The refund granted under this rule shall be recorded in the system.*

*(4) No authority shall entertain an instrument written on e-stamp against which refund has been allowed by the Treasury Officer or Sub-Treasury Officer.*

*(5) The Chief Inspector of Stamps or Collector may, on an application, authorize payment in lieu of judicial e-stamp, issued under the Court fee Act, 1870 (VII of 1870), if the applicant produces original spoiled, misused, unused or unrequired e-stamp and certificate of the Court for that effect before the Chief Inspector of Stamps or Collector”.*

**7.** In light of the above statutory framework, it is manifest that the petitioner is required to approach *the Chief Inspector of Stamps or Collector* for redressal of his grievance regarding refund of court fee. The petitioner may submit his application before respondent No.4 in accordance with Rule 12 of the Sindh E-Stamp Rules, 2020. Respondent No. 4 shall, upon receipt of such application, proceed to decide the same strictly in accordance with law and within a reasonable time.

**8.** This petition stands disposed of along with listed applications (if any) in the terms set out hereinabove.

JUDGE

JUDGE