2026 INSC 10

REPORTABLE

IN THE SUPREME COURT OF INDIA
INHERENT JURISDICTION

CONTEMPT PETITION (C) NOS.703-704 OF 2025

IN

CIVIL APPEAL NOS.2809-2810 OF 2024

DHARMENDRA SHARMA ...PETITIONER(S)

VERSUS

M. ARUNMOZHI & ANR. ...RESPONDENT(S)/ ALLEGED CONTEMNOR(S)

J U D G M E NT

VIKRAM NATH, J.

1. Heard Shri Vipin Sanghi, learned senior counsel for the petitioner and learned counsel appearing for the respondents.

2. The present contempt petitions have been instituted by the appellant in the civil appeals already disposed of, alleging, *inter alia*, that respondent no. 1 has willfully failed to comply with the directions issued by this Court in its judgment dated 6th September, 2024, rendered in ***Dharmendra Sharma v.***

Agra Development Authority, reported in (2025) 1 SCC 422. The relevant portion of the judgment germane to the controversy at hand is reproduced hereinbelow: -

> "34. In light of the aforementioned observations and taking into account the shortcomings on the part of both the appellant and ADA, this Court deems it appropriate to provide a compensation of Rs 15,00,000 (Rupees fifteen lakhs only) apart from what was awarded by NCDRC. Therefore, apart from the refund of the entire amount deposited by the appellant @ 9% interest per annum from 11-7-2020 till the date of refund, ADA is directed to pay an additional amount of Rs 15,00,000 (Rupees fifteen lakhs only) to the appellant. The entire amount should be rendered to the appellant within three months of this order. We also order ADA to return the non-judicial stamp worth Rs 3,99,100 back to the appellant.
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> . . .
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> 35. Furthermore, we refrain from imposing any exemplary costs on either party, recognising that both have contributed to the situation at hand. It is also to be noted that ADA, being a civic body tasked with serving the public and operating on a non-profit basis, should not be unduly penalised in a manner that could impede its functioning.
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> 36. Civil Appeals Nos. 2809-10 of 2024 are disposed of accordingly."

3. The petitioner submits that although respondent no. 1 has complied with the remaining directions issued by this Court, namely, refunding the entire amount deposited by the petitioner along with interest at the rate of 9% per annum, and paying an additional sum of Rs. 15,00,000/- (Rupees Fifteen

Lakhs only), however the respondent has failed to refund an amount of Rs. 3,99,100/- (Rupees Three Lakhs Ninety-Nine Thousand One Hundred only), being the cost of the non-judicial stamp papers purchased by the petitioner. It is further averred that, instead of refunding the said amount, respondent no. 1, on 7th December, 2024, returned the twenty-two original stamp papers, which had in the meanwhile expired, through postal communication.

4. According to the petitioner, he addressed representations to the Assistant Commissioner of Stamps, Agra, seeking refund of the amount paid towards the unused twenty-two original stamp papers. However, the Assistant Inspector General of Registration, Agra, by order dated 21st July, 2025, rejected the petitioner's request for refund of the stamp value, informing him that the same was not refundable. The relevant extract of the said order reads as under: -

> "Regarding the refund of physical non-judicial stamp papers, it is regretfully informed that physical non-judicial stamp papers can be refunded within a maximum period of eight years from their date of purchase.
>
> . . .
>
> As it evident from the above, the concerned notification came into effect in the state from 20th December 2017, and it is clarified in the notification that no application for stamp refund will be accepted one year after the date of the amendment in cases where the decision for the stamp refund is required to be taken by the state government.

You first submitted the application for the refund of the stamp value to this office on 20.12.2024. By that date, approximately 10 years had elapsed since you purchased the stamps. Therefore, following the notification passed by the state government in 2017, the prescribed eight-year period for stamp value refund had already expired and additionally, the final date for applying for the refund of old stamps which was 20th December 2018, had also passed. Thus, your right to a refund of the stamp value had become barred by limitation.

You have also mentioned in your letter dated 26.06.2025 that in paragraph 23 of the judgment dated 06.09.2024passed by the Hon'ble Supreme Court, directions have been given to the Registration Department for the refund of the stamp value. In this context, the copy of the Hon'ble Supreme Court's judgment dated 06.09.2024, attached with the application, was perused. A perusal of paragraph 23 makes it clear that the Hon'ble Court has only ordered the Agra Development Authority to physically return the stamp papers worth Rs.3,99,100 in its possession to the petitioner and there is no direction to the Registration Department for the refund of the stamp value. The Uttar Pradesh Stamp and Registration Department was not even included as a party in this civil appeal. Therefore, the order passed by the Hon'ble Court was applicable only to the Development Authority. The Stamp and Registration Department has no connection with it.

Therefore, in view of the above legal circumstances, all applications submitted by you for the refund of the stamp value are rejected after consideration and it is also informed that the stamp value cannot be refunded to you under the rules by the state government.

. . .”

5. Aggrieved by the communication dated 21st July, 2025, the petitioner has instituted the present contempt petitions.

6. When the matter was taken up for hearing for the first time, having regard to the peculiar factual situation obtaining in the case, the petitioner sought leave to implead the State of Uttar Pradesh through the Collector, Agra, as a party to the proceedings. *Vide* order dated 14th October, 2025, such permission was granted and notice was issued in the contempt petitions. Consequently, the State of Uttar Pradesh has been impleaded as respondent no. 2 herein.

7. In the affidavit filed on behalf of respondent no. 2, it has been fairly submitted that the rejection of the petitioner's application for refund was founded on Rule 218 of the U.P. Stamp Rules, 1942 (as amended), which proscribes refund of physical non-judicial stamp papers after the expiry of a period of eight years. At the same time, respondent no. 2 has candidly conceded that the said action was taken on a bona fide interpretation of the aforesaid provision, has tendered an unconditional apology, and has further stated that respondent no. 2 remains duty-bound to implement the directions issued by this Court in the interest of justice.

8. Therefore, without entering into the merits of the issues that have subsequently arisen after the disposal of the original civil appeals, we are inclined to dispose of the present contempt petitions by issuing a direction *simpliciter* to respondent no. 2 to refund a sum of Rs. 3,99,100/- (Rupees Three Lakhs Ninety-Nine Thousand One Hundred only) to the petitioner, upon

return of the non-judicial stamp papers received by him from respondent no. 1, within a period of two months from today.

9. The contempt petitions *qua* respondent no. 1 shall stand closed.

10. Pending application(s), if any, shall stand disposed of.

.....J.
[VIKRAM NATH]

.....J.
[SANDEEP MEHTA]

NEW DELHI
JANUARY 05, 2026