

Stamp Act, 1899 (2 of 1899) S. 47-A(1) - Reference was made by the Sub Registrar to the Collector on receipt of the audit report on 03.10.2013 - Pursuant to the said reference, petitioners vide notice dated 28.03.2014 were called upon to appear in proceedings before the Additional Deputy Commissioner-cum-Collector, which notice was well beyond the period of three years - Even if the argument of the respondent-State is taken into consideration, that the registering authority does not become *functus officio* as has been held in *Seema's case*, this Court cannot lose sight of the fact that the Collector took cognizance of reference received well beyond the period of three years - Even if Section 47-A (3) of the Indian Stamp Act permits Collector to issue notice *suo motu*, it has to be done within a period of three years from the date of registration of the instrument - It is settled law that communication of the order alone confers on a paper the status of an order as has been postulated by Article 166 of the Constitution.

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