

No	Date	Office Notes, reports, orders or proceedings or directions and Registrar's order with Signatures	COURT'S OR JUDGES'S ORDERS
			WPMS No. 1442 of 2015 <u>Hon'ble Manoj Kumar Tiwari, A.C.J.</u> Mr. Nagesh Aggarwal, Advocate for the petitioners. 2. Mr. Rajesh Pandey, Standing Counsel for the State of Uttarakhand. 3. Petitioners purchased a piece of land admeasuring .1137 hectare comprise in plot no. 245 khasra no. 260 situate at Village Bhagwanpur Musthakam, Tehsil Roorkee, District Haridwar, through a registered sale deed dated 01.02.2013. Subsequently, the Sub Registrar, Roorkee submitted a report regarding deficiency of stamp duty to the Additional District Magistrate (Finance & Revenue)/District Registrar, Haridwar, wherein he stated that stamp duty paid by petitioner for registration is short by Rs. 1,68,040/-. Based on the said report, a case was registered against petitioners under Section 33/47A(3)/40B of Stamp Act and notice under Rule 347 of U.P. (Uttarakhand) Stamp Rules was issued to petitioners. Petitioners replied to the notice. 4. Additional District Collector (Finance & Revenue), Haridwar, vide order dated 15.07.2013, directed the petitioner to make good the deficiency of stamp duty, amounting to Rs. 1,62,600/- with a further direction to pay equal amount as penalty, total Rs. 3,25,200/-. Petitioners challenged the said order in a revision being Revision No. 16/2012-13, which was dismissed by

		Commissioner, Garhwal Division, vide judgment dated 06.05.2015. Feeling aggrieved by the judgment and orders passed by Additional District Magistrate and Commissioner, Garhwal Division, petitioners have approached this Court. 5. Perusal of order passed by Additional District Magistrate reveals that the stamp duty paid by petitioners was found to be deficient, as the plot purchased by petitioners was having area of less than 2500 square meter. As per the then prevailing circle rate fixed by Collector, stamp duty at a higher rate was payable on plots having area of less than 2500 square meter; while, stamp duty at a lesser rate was payable for plots having area of more than 2500 square meter. 6. Learned counsel for petitioners contends that the stamp duty payable by petitioner should have been calculated as per column 1 of the circle rate applicable at the relevant point of time, as the land was purchased for agricultural purpose, therefore petitioner was not liable to pay circle rate payable for commercial land. The said contention cannot be accepted, as the competent authority has classified sale deeds based on size of the land purchased, and as per the Policy framed by the competent authority, purchase of plots having area of less than 2500 square meter has to be treated for commercial purpose. In the absence of challenge to policy/circle rates fixed by the competent authority, the contention raised by petitioners that the purpose of purchasing the land was agricultural, cannot be accepted. 7. Since petitioners' land was covered
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			by column 6 of the circle rate fixed by Collector, Haridwar, which was prevailing at the relevant point of time, therefore, Additional District Magistrate was justified in asking the petitioner to make good the deficiency of stamp duty. Thus, Commissioner, Garhwal Division rightly dismissed petitioner's revision petition. 8. Accordingly, writ petition fails and is dismissed. The amount deposited by petitioner in the Registry of this Court, pursuant to order dated 22.06.2015 shall be remitted to the Collector, Haridwar within two weeks. (Manoj Kumar Tiwari, A.C.J.) 19.12.2023 Navin
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