

Court No. - 19

Case :- WRIT - C No. - 11364 of 2024

Petitioner :- Smt. Jagdambe

Respondent :- State Of U.P. Thru. Addl. Chief Secy. Revenue Deptt. Lko. And 2 Others

Counsel for Petitioner :- Girish Datt Pandey

Counsel for Respondent :- C.S.C.

Hon'ble Manish Mathur,J.

1. Heard learned counsel for petitioner and Mr. Alok Srivastava, learned State Counsel for opposite parties.
2. Petition has been filed challenging order dated 11.10.2023 passed under Section 47-A of the Stamp Act as well as the order dated 20.08.2024 under Section 56 of the Act whereby the sale deed dated 01.12.2021 has been found to be deficient in stamp duty indicating the plot in question as non-agricultural.
3. Learned counsel for petitioner submits that the authorities concerned have erred in holding the plot in question being Gata No. 627 having an area of 0.545 hectare situate in the village concerned to be non-agricultural ignoring the fact that no order under Section 143 of the U.P. Zamindari Abolition and Land Reforms Act had been passed and that the nature of the plot in question was in fact agricultural.
4. Learned State Counsel has refuted submissions advanced by learned counsel for petitioner with the submission that impugned orders clearly indicate the fact that the property in question was purchased by petitioner on 01.12.2021 who sold a portion of the said plot on the same day itself by means of another sale deed which has been registered as deed no. 28715 of 2021 in which petitioner herself has indicated the plot to be non-agricultural. It is therefore submitted that orders impugned have been passed on the basis of exemplar pertaining to the same plot itself and therefore do not warrant any interference.
5. Upon consideration of submissions advanced by learned counsel for parties and perusal of material on record, particularly impugned orders, it is quite evident that the sale deed in question has been executed on 01.12.2021 pertaining the aforesaid plot. The appellate order clearly indicates the fact that on the same date, petitioner has executed another sale deed of the very same plot indicating the plot to be non-agricultural.

The aforesaid deed bearing no.28715 of 2021 has, therefore, been placed reliance upon by the authorities concerned.

6. Full Bench of this Court in the Case of **Pushpa Sereen versus State of U.P. and others** reported in **2015(33) LCD 1575** has clearly enunciated the law that stamp duty pertaining to any sale deed can be imposed on the basis of exemplars pertaining to either the same property or adjoining plots.

7. The aforesaid judgment is squarely applicable in the facts and circumstances of the case where deficiency in stamp duty has been indicated on the basis of sale deed executed by petitioner herself on the same day indicating the plot in question to be non-agricultural. In view of aforesaid, this Court does not find any occasion to interfere with orders impugned.

8. The petition, therefore, being devoid of merit is **dismissed**. Parties to bear their own cost.

Order Date :- 20.12.2024

Satish