



2025:AHC:174722

HIGH COURT OF JUDICATURE AT ALLAHABAD

WRIT - C No. - 29448 of 2018

Bhawna Vashaney @ Bhawana Gupta

.....Petitioner(s)

Versus

State Of U.P. And 2 Others

.....Respondent(s)

Counsel for Petitioner(s)	:	Dharm Vir Jaiswal, Harsh Vikram
Counsel for Respondent(s)	:	C.S.C.

Court No. - 7

HON'BLE PIYUSH AGRAWAL, J.

1. Heard learned counsel for the petitioner and learned ACSC for the State - respondents.
2. The instant writ petition has been filed against the impugned order dated 11.06.2012 passed by the respondent no. 2 as well as the impugned order dated 11.04.2018 passed by the respondent no. 3.
3. Learned counsel for the petitioner submits that the petitioner purchased a house vide registered sale deed dated 09.11.2009 having two shops at the ground floor and residential area on the first floor. On the basis of an ex parte report, the proceedings under section 47-A of the Indian Stamp Act were initiated and an order dated 29.10.2010 was passed, against which the petitioner preferred an appeal, which was allowed vide order dated 28.02.2011 by remanding the matter. He further submits that after remand, fresh spot inspection was conducted on 05.05.2012 and a report was submitted, but the respondent no. 2 relying on the earlier two reports, imposed penalty and deficiency of stamp duty, against which the petitioner preferred an appeal, which was dismissed vide order dated 07.08.2012. Against the said orders, the petitioner filed Writ C No. 54994/2012, in which this Court, vide order dated 15.02.2016, remanded the matter for fresh decision. He further submits that after remand, the appeal of the petitioner has been dismissed by the impugned order dated 11.04.2018.
4. Learned counsel for the petitioner further submits that in the memo of appeal, the petitioner has specifically taken the ground and pressed during

hearing that in the report, it was stated that on the ground floor two shops are existing; whereas, the first floor consists of one room and one toilet, but without considering the same, the deficiency of stamp duty has been imposed.

5. Per contra, learned ACSC supports the impugned orders.

6. After hearing learned counsel for the parties, the Court has perused the record.

7. Perusal of the record shows that in the inspection report, it has categorically been mentioned that the first floor of the house is a residential area, but still the impugned order has been passed holding otherwise. In appeal, specific ground was taken by the petitioner at ground nos. 2 & 9, which have not been considered in proper prospective by the appellate court.

8. In view of the peculiar facts & circumstances of the case as noted above, the impugned orders cannot be sustained in the eyes of law. The matter requires reconsideration.

9. For the said purpose, the impugned orders passed by the authorities below are hereby quashed.

10. The writ petition is, accordingly, allowed.

11. The matter is remanded back to the Additional Collector (Finance & Revenue), i.e., the respondent no. 2, for deciding the issue de novo after granting due opportunity of hearing to all the stake holders, expeditiously, preferably, within a period of three months from the date of production of a certified copy of this order.

12. It is made clear that any amount already deposited by the petitioners shall be the outcome of the order passed by the respondent no. 2.

(Piyush Agrawal,J.)

September 26, 2025

Amit Mishra