IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.11034 of 2013

==

1. Laxmi Devi, Wife of Late Ratan Lal Agrawal,
2. Rekha Devi, Wife of Sri Ram Kumar Agrawal,
   Both residents of Village - Bahadurganj, P.S. Bahadurganj, District - Kishanganj

.... Petitioners

Versus

1. The State of Bihar through the Principal Secretary Department of Registration, Excise and Prohibition, Government of Bihar, Patna
2. The Inspector General of Registration, Bihar, Patna
3. The Commissioner, Purea Division, Purnea
4. The Collector, Kishanganj
5. The Asstt. Inspector General of Registration, Purnea Division, Purnea
6. The Inspector of Registration, Purnea Division, Purnea
7. The Sub - Registrar, Bahadurganj, District - Kishanganj
8. The Circle Officer, Bahadurganj, District - Kishanganj

.... Respondents

==

Appearance :
For the Petitioner/s : Mr.
For the Respondent/s : Mr. Lalit Kishore (PAAG.)

==

CORAM: HONOURABLE MR. JUSTICE SAMARENDRA PRATAP SINGH
ORAL ORDER

3 28-08-2015 Heard learned counsel for the petitioners and the State.

2. The petitioners are purchaser of 1 acre 4 decimals of land of khata no. 36, khesara no. 110 and 52 decimals of land of Khata no. 37, Khesara nos. 47, 48, 111, and 112 situated in Mauza Gunjarmari under Bahadurpur circle in the district of Kishanganj from Naresh Prasad Saha on a consideration money of Rs.9,75,000/-, on which they paid stamp duty amounting to Rs. 1,24,000/-. The instrument was registered on 01.08.2012. After registration of the instrument, the Sub-Registrar, Bahadurganj has

some apprehension that the market value of the plot in question has been concealed, as such the Sub-Registrar, Bahadurganj called for a report from the Circle Officer, Bahadurganj. The Circle Officer, Bahadurganj after due enquiry, vide letter dated 29.12.2012 reported that though the land is situated near main road, however, the area is neither used for residential purpose nor commercial purpose and it is being merely used for agricultural purposes. The Sub-Registrar then referred the matter to Assistant Inspector General of Registration, Purnea Division, Purnea, which post has been notified as Collector under Section 2 (9) of the Indian Stamp Act, 1899 vide notification no. 333 dated 26th September, 1996. The Assistant Inspector General, Purnea himself inspected the plot. He too noticed that though the land is near the main road but there was no semblance of commercial activity or of human habitat in the surroundings. It appears that as the plot in question was near the main road, the Assistant Inspector General, Purnea was of the view that it carried a higher value.

3. Though location of land would be a relevant consideration, the valuation of the land would depend upon a number of factors, like the nature of the land, its usage, the surroundings etc.

4. I find that there is a definite finding of Assistant

Inspector General, Registration, Purnea that the land is being used for agricultural purpose. There is a further finding with respect to lack of commercial activity in the area. There are no residential houses in the surroundings. In view of aforesaid facts, the impugned order passed by the Assistant Inspector General, Purnea raising additional stamp duty is unsustainable in law and is set aside.

5. This application stands allowed.

(Samarendra Pratap Singh, J.)

Uday/-

U			