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HIGH COURT OF CHHATTISGARH, BILASPUR**Writ Petition (227) No.1140 of 2011**

State of Chhattisgarh, through Sub Registrar, Bilaspur (CG).

---- Petitioner**Versus**

1. Chhattisgarh Board of Revenue, Bilaspur, through its Registrar.
2. Smt. Ranjana Singh, W/o Shri Shrikant Singh Kshatri, through Attorney Ramakant Singh, S/o late Suryabhan Singh, R/o Balaji Residential Premises, Mungeli Road, District Bilaspur (CG).
3. Sachhidanand Mishra, S/o Shri Keshav Prasad Mishra, through Attorney Santosh Kumar, S/o Shri Kamta Prasad Tiwari, R/o Narmada Nagar Chowk, Mangla, Bilaspur, Tahsil and District Bilaspur (CG).

--- Respondents

For Petitioner : Mr. Prasun Bhaduri, Govt. Advocate

Hon'ble Shri Justice Sanjay K. Agrawal
Order On Board

27/06/2017**(1)** Heard.

(2) By the order dated 15.02.2010 passed by the Collector of Stamps an amount of Rs. 91,180/- as additional amount of stamp duty, which has been reversed by the Chhattisgarh Board of Revenue, Bilaspur by its impugned order dated 06.03.2010 against which, this petition under Article 227 of the Constitution of India has been preferred by the State/petitioner herein.

(3) Learned counsel appearing for the State/petitioner would submit

that the order of Chhattisgarh Board of Revenue, Bilaspur is perverse and illegal as the respondent No.2-Smt. Ranjana Singh did not appear before the Collector of Stamps to support her case on 08.09.2009.

(4) The Chhattisgarh Board of Revenue, Bilaspur has clearly recorded a finding against the Collector of Stamps that deficit stamp duty has been calculated without making any enquiry as is required to be made under Rule 5 of Chhattisgarh Prevention of Under Valuation of Instruments Rules, 1975.

(5) The Board of Revenue has clearly recorded a finding that no enquiry was made while determining the deficit stamp duty which in the considered opinion of this Court has been recorded after examination of all the materials available on record and after the submission made by the learned counsel for the parties. I do not find any jurisdictional error in the impugned order.

(6) Consequently, the writ petition filed under Article 227 of the Constitution of India deserves to be and is hereby dismissed.

SD/-

(Sanjay K. Agrawal)
Judge

L/-