

THE HON'BLE DR. JUSTICE B.SIVA SANKARA RAO

CIVIL REVISION PETITION No.3099 OF 2017

ORDER:

Heard both sides and perused the impugned order and the Photostat copy of the document filed in question, it is referred as a document of settlement of dispute/agreement.

2. If at all it is liable for stamp duty, the question of impounding as 'instrument' as per Section 2 of clause (14) of the Indian Stamp Act of a copy does not arise without production of original and till duly impounded, it cannot be admitted for the reason of collateral purpose is unknown to Stamp Act, but for if at all duly stamped for Registration Act, under Section 49 of the Indian Registration Act.

3. Having regard to the above, the trial court shall first decide whether the document is liable for stamp duty or not if it is liable for stamp duty not to receive for collateral purpose or marking subject to objection is unknown including from the expression of the Hon'ble Apex Court in ***Bipin Shantilal Panchal Vs. State of Gujarat***¹, where also it is categorically observed that but for of stamp duty and registration all objections regarding secondary evidence even can be deferred but those are to be decided instantaneously. Accordingly, remedy is left open to file a fresh petition if at all to decide on

¹ AIR 2001 SC 1158 = (2001) 3 SCC 1

necessity of any impounding or not to dispose of the same on merits with reference to the observations supra.

4. Accordingly and with the above direction, this criminal petition is disposed of. Miscellaneous petitions pending consideration, if any, in this case shall stand closed in consequence.

DR.B.SIVA SANKARA RAO,J

24.08.2017
SS

