

THE HON'BLE SRI JUSTICE A. RAMALINGESWARA RAO

W.P.No.17435 and 21494 of 2006

COMMON ORDER

Both the writ petitions are being disposed of by this common order as they relate to the challenge made to the collection of stamp duty pursuant to the lease deed entered into by the petitioners for collection of toll fee.

2. The case of petitioners is that the stamp duty was wrongly sought to be collected under Article 31(vi)(b) of the Indian Stamp Act instead of collecting it under Article 31(vi)(i) of the said Act.

3. The issue raised by the petitioners has already been decided by this Court in **P. Venkata Rao v. Government of Andhra Pradesh represented by its Executive Engineer¹**. In view of the ratio laid down by this Court in the said decision, the collection of stamp duty under Article 31(vi)(b) is proper.

4. Both the writ petitions are accordingly dismissed. No order as to costs. Miscellaneous petitions, if any, pending in these writ petitions shall stand dismissed.

A. RAMALINGESWARA RAO, J

6th July, 2017

sj

¹ AIR 2013 AP 85