

HIGH COURT OF CHHATTISGARH, BILASPURWrit Petition (C) No.5508 of 2008

M/s M.R. Enterprises, Bilaspur, through its Partner Shri R.K. Agarwal,
S/o Shri Ramkishore Agarwal, aged about 57 years, R/o In front of
High Court, Bilaspur.

(Appellant)
---- Petitioner

Versus

1. Board of Revenue Chhattisgarh, through its Chairman, Bilaspur.
2. State of Chhattisgarh, Through the Collector of Stamps, Bilaspur.
3. The Deputy Registrar, Stamps, Bilaspur.
4. The Commissioner, Municipal Corporation, Bilaspur,
5. Smt. Prema Chokhani, wife of Shri Shyam Sunder Chokhani, aged
about 70 years, R/o A-20, Minocha Colony, Bilaspur.

---- Respondents

For Petitioner: Mr. Gagan Tiwari, Advocate.

For Respondents No.2 and 3 / State:

Mr. Gary Mukhopadhyay, Govt. Advocate.

Hon'ble Shri Justice Sanjay K. Agrawal

Order On Board

18/07/2018

1. Heard.
2. Learned counsel for the petitioner submits that against the order of the Collector of Stamps determining payment of additional stamp duty while preferring appeal specific ground of non-adherence of Rule 5 of the Indian Stamp Act (Chhattisgarh Prevention of Undervaluation of Instruments) Rules, 1975 (for short, 'the Rules of 1975') was raised in which relevant factors to be taken into consideration in the matter of determination of market value in case of land has been indicated, therefore, the order impugned deserves to be set aside and the matter should be remanded for fresh consideration.

3. Learned State counsel would support the impugned order.
4. A careful perusal of the memo of appeal would demonstrate that in clause 3, specific ground of non-compliance of the Rules of 1975 has been raised which indicate the manner of determination of market value, but in the case in hand, straightway giving finding that no reliable evidence has been adduced, the order of the Collector of Stamps has been affirmed which cannot be sustained. Accordingly, the order impugned is set aside and the matter is remitted back to the Board of Revenue to hear the parties afresh and to consider the case of the petitioner in the light of Rule 5 of the Rules of 1975 and pass a speaking and reasoned order, in accordance with law, within a period of three months from the date of receipt of a copy of this order.
5. With the aforesaid observation, the writ petition stands finally disposed of. No order as to cost(s).

Sd/-
(Sanjay K. Agrawal)
Judge