

HIGH COURT OF CHHATTISGARH, BILASPUR

W.P.(227) No. 2193 of 2011

- State Of Chhattisgarh, through Collector of Stamps, Bilaspur, C.G.

---- Petitioner

Versus

1. Chhattisgarh Board Of Revenue, Bilaspur, through its Registrar
2. Ajay Shukla S/o Shri Sudama, Prasad Shukla, R/O Green Park, Colony, Jarhabhata, Bilaspur, Tahsil & District Bilaspur, C.G.
3. Narayan Prasad Kaushik, S/O Shri Mahettar Kaushik, R/o Village Sambalpuri, Tah Takhatpur, Distt. Bilaspur, C.G.

---- Respondents

For Petitioner : Mr. Devendra Pratap Singh, Dy.A.G.

Hon'ble Shri Justice Rajendra Chandra Singh Samant

Order on Board

03-01-2020

Heard.

1. The present writ petition is similar and identical to that of the case of **State of Chhattisgarh Vs. Chhattisgarh Board of Revenue, Bilaspur & Ors.** Reported in ***AIR 2012 Chhattisgarh 34***, whereby this Court has held as under:-

“25. In the present case, the Sub-Registrar has referred the matters after considering the Guidelines and average market value of the lands. In the light of aforesaid judgments of the Supreme Court and the High Court of Punjab & Haryana, and the provisions of law, the Collector of Stamps was under obligation to enquire into the matter relating to undervaluation of the property for the purpose of stamps & registration, and was also under obligation to provide complete opportunity of hearing/adducing evidence to both the parties i.e. also to the State Government who may be the loser if proper stamp duty is not paid, and also provide opportunity to the parties before arriving at any finding relating to a particular finding ignoring the finding that the

builder/person has purchased the property for construction of building or colony.

26. For the foregoing reasons, in my considered view, the Collector of Stamps has not provided complete opportunity of hearing to the parties and has not enquired into the matter, and thereby committed illegality. By reversing/modifying the order passed by the Collector of Stamps, the Board of Revenue has also committed illegality.

29. The cases are remitted back to the Collector of Stamps who shall provide complete opportunity of hearing to the parties to adduce evidence and after holding inquiry under the provisions of the Indian Stamp Act (Chhattisgarh Prevention of Undervaluation of Instruments) Rules, 1975 and the guidelines notified under the Chhattisgarh Preparation and Revision of Market Value Guidelines Rules, 2000, pass order afresh.”

2. In view of above, the writ petition is allowed in terms of the order passed by this Court in Chhattisgarh Board of Revenue, Bilaspur (supra) and order passed by the Board of Revenue, Chhattisgarh, Bilaspur and order passed by the Collector of Stamps, Bilaspur are hereby set aside. Parties are directed to appear before the Collector of Stamps, Bilaspur on 30.01.2020 for hearing in accordance with law. However, the petitioner is at liberty to raise objection in accordance with law.

Sd/-

(Rajendra Chandra Singh Samant)

Judge