

25.04.2023
sayandeep
Sl. No. 11
Ct. No. 05

WPA 20974 of 2022

Sri Santabrata Ghar
-Versus-
The State of West Bengal & Ors.

Ms. Sanghamitra Nandy

... for the petitioner

Mr. Subha brata Datta

Ms. Jayeeta Sinha

Mr. Sandip Mondal

.....for the State

The petitioner has challenged an order dated 02.09.2022 passed by the Deputy Inspector General of Registration, Range-IV, Bardhaman confirming the order passed by the ADSR, Burdwan with regard to the petitioner not being entitled to remission of stamp duty and registration fee. The concerned authority agreed with the reason of the ADSR that the benefit of remission was no longer available to the petitioner as the Scheme was not in existence any further.

The petitioner is aggrieved by this order on the ground that there is a substantial and inexplicable difference in the valuation of the back portion of the petitioner's property which was assessed at Rs. 1.19 crores in November, 2020 and the front portion which was assessed as Rs. 3.10 crores in March, 2006. The petitioner also relies on a "set forth" value of the property of Rs. 33 lakhs which was arrived at on the assessment by several authorities including the concerned Bank.

Learned counsel appearing for the State respondents seeks to sustain the impugned order and also points out that the petitioner has not challenged an order passed by the appellate authority on 19.03.2022 which also confirmed the view of the ADSR.

Upon hearing learned counsel appearing for the parties, this Court finds the difference in the valuations arrived at for the back and front portions of the property to be excessive and without due cause. The fact that the property is located in a busy commercial intersection of Bardhaman is not sufficient to justify the disparity in the valuation particularly where the back portion has been valued at Rs. 1.19 crores as recently as in 2020.

The respondent No. 4 being the Commissioner and Appellate Authority, Bardhaman Division, Range-IV is hence directed to reconsider the valuation of the petitioner's property and arrive at a figure within a period of four weeks from today. The petitioner will be heard by the concerned authority and a reasoned order will be passed within the time directed. A copy of the reasoned order shall be made available to the petitioner within a week from the date on which such reasoned order is passed.

WPA 20974 of 2022 is disposed of in terms of the above.

(Moushumi Bhattacharya, J.)