HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 11093/2012
CNR: RJHC020184262012 | URN: CW / 18785U / 2012

Ashok Kumar Natani S/o Shri Madan Lal Natani, aged 36 years, R/o D-14, Shiv Marg, Naya Kheda, Ambabadi, Jaipur

----Petitioner

Versus

1. State Of Rajasthan Through Deputy Registrar Registration, Jaipur Vth, Jaipur.

----Contesting-Respondent

2. Shri Arun Solanki, S/o Shri S.s. Solanki, C-21, Hari Nagar, Shashtri Nagar, Jaipur

3. Registrar, Rajasthan Tax Board, Ajmer

---Proforma-Respondents

For Petitioner(s)	:	Mr. Babu Lal Gupta
For Respondent(s)	:	Ms. Mahi Yadav, AAG Mr. Kuldeep Singh Rathore Ms. Chelsi Agarwal

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HON'BLE MR. JUSTICE SUDESH BANSAL
HON'BLE MR. JUSTICE ANUROOP SINGHI

Order

28/10/2026

1. Under challenge is the order dated 19.01.2012, passed by the Rajasthan Tax Board, Ajmer, whereby and whereunder the order and judgment dated 28.01.2006 passed by Additional Collector (Stamps), Jaipur in case No.79/2006 titled as State of Rajasthan Vs. Ashok Kumar Natani has been quashed and the stamp duty on the value of the property Rs.10,32,800/- has been directed to be recovered from the petitioner.

2. The facts of the case, in brief, are that petitioner purchased an area, measuring 54 sq. mtr. on the second floor of plot No.11,

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Sector No. 1, Main Road, Vidyadhar Nagar, Jaipur, for a sale consideration of Rs.5,21,000/- vide sale deed dated 03.12.2005, which was presented for registration, before the Registering Authority.

3. The Registering Authority, treated the premise as commercial in nature and assessed its value @Rs.10,32,800/- and called upon the petitioner to pay the requisite stamp duty. Upon non payment, the matter was referred to the Additional Collector (Stamp), where it was registered as case No.79/2006. Additional Collector (Stamp) vide order and judgment dated 28.01.2006, assessed the value of purchased property @Rs.3,62,016/- by applying the residential rate, which was ever lower than the sale consideration, paid by petitioner as stated in the sale deed. Aggrieved thereby, the State preferred a revision petition under Section 65 of Rajasthan Stamp Act,1998 before the Rajasthan Tax Board. By the order impugned dated 19.01.2012, the Tax Board set aside the order of Additional Collector (Stamp) and directed the Sub-Registrar to proceed for recovery of stamp duty from the petitioner, on the basis of the valuation of the purchased property of Rs. 10,32,800/-. Hence, thereagainst, the present writ petition has been preferred under Article 226 of the Constitution of India.

4. Having heard the learned counsel for both the parties and from perusal of the record, it has emerged that plot No.11 was sold by JDA in an open auction as a commercial shop. The site plan of the plot also describes it as *"office cum shop No.11"*. It is further evident from the site inspection report, prepared by the Sub-Registrar, that a three storyed buliding stands constructed on the plot No.11 and admittedly the building on the ground floor is

being used for commercial purpose as a shop which too belongs to petitioner and the building of first floor is being used for commercial purposes for running a coaching institute in the name of SG Education Centre. The building on the Second floor, comprises a hall without kitchen. In the backdrop of such factual scenario, the Tax Board held that Sub-Registrar had committed no error in assessing the value of purchased property, at the commercial rate of Rs.10,32,800/-. The Tax Board also held that since the premises were not being used for residential purposes, the Additional Collector (Stamps) had erred in assessing the value of the property by applying the residential rate, to the tune of Rs.3,20,800/-, which is lower than the sale consideration paid by the petitioner, to purchase the property in question.

5. Learned counsel for the petitioner has placed reliance upon the judgments of Hon'ble Supreme Court in case of **State of U.P. and Ors. Vs. Ambrish Tandon and Ors. [(2012) 5 SCC 566]** and **Harinder Singh Sodhi Vs. State of Rajasthan and Ors.** arising out of Special Leave Petition (Civil) No. 36754/2025.

6. There can be no quarrel with the proposition of law, expounded by Hon'ble Supreme Court in above referred judgments that for the purpose of levy of stamp duty, the value of the property, cannot be determined, merely on the basis of its future or intended use, rather, the user determines the valuation. However, in the present case, the material on record does not establish that the premises purchased by petitioner were being used for residential purposes, rather the site inspection report of the Sub-Registrar, specifically records that the hall on the second floor has no kitchen. That apart, plot No.11, whereupon on second

floor the purchased premise is situated, itself was auctioned by the JDA as a commercial shop, and the site plan of this plot expressly describes it as *"office cum shop No.11".* Therefore, considering the peculiar facts and circumstances of the present case, the judgment referred and relied upon by learned counsel for the petitioner, does not support the case of petitioner to establish his claim that the purchased property was of residential use at the time of presenting the sale deed for registration.

7. In view of the forgoing discussion, we find no manifest illegality, perversity or jurisdictional error in the order impugned, passed by the Tax Board warranting interference by this Court, in exercise of jurisdiction under Article 226 of the Constitution of India. The writ petition is accordingly, devoid of any substance and is hereby dismissed. No costs.

8. *Ex-parte* interim stay order dated 30.07.2012 stands vacated.

9. Stay application and pending application(s), if any, also stand disposed of.

(ANUROOP SINGHI),J (SUDESH BANSAL),J

11-D-B/PCG/AMAN NIGAM