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(2016) 09 RAJ CK 0015

In the Rajasthan High Court

Case No : Civil Writ (Cw) No. 9900 of 2013

State of Rajasthan — APPELLANT

Vs

Karmjeet Kaur — RESPONDENT

Date of Decision : 02-09-2016

Acts Referred:
Rajasthan Stamp Act, 1998 — Section 65

Citation : (2016) 4 DNJ 1481 : (2016) RRD 744 : (2016) 2 WLCRajUC 503

Hon'ble Judges : Mr. Sangeet Lodha, J.

Bench : Single Bench

Advocate : Mr. N.S. Rajpurohit, Advocate, for the Petitioner

Final Decision : Dismissed

Judgement

Mr. Sangeet Lodha, J.—This writ petition has been filed questioning the legality of order dated 15.9.11 passed by the Rajasthan Tax Board, Ajmer, whereby the revision petition preferred by the State under Section 65 of Rajasthan Stamp Act, 1998 against the order dated 14.8.07 passed by the Collector (Stamp), Hanumangarh, rejecting the reference made by the Deputy Registrar, Hanumangarh, stands dismissed.

2. The writ petition was filed on 29.7.13. The Registry pointed out the defects on 3.8.13. The petitioner has not cared to remove the defects till this date and therefore, the writ petition deserves to be dismissed on this count alone. However, in the interest of justice, the matter is examined on merits as well.

3. Heard learned counsel for the petitioner.

4. The relevant facts are that the respondent no. 1-Smt. Karmjeet Kaur submitted a sale deed of a plot measuring 1000 sq. yards purchased by her for a consideration of Rs. 2,50,000/- from Ram Pyari D/o Shri Ram Karan, for registration before the Deputy Registrar, Hanumangarh. The Deputy Registrar, Hanumangarh, assessed the value of the property at Rs. 10,48,300/- observing that the land in question is situated within the municipal limit and accordingly,

made a reference to the Collector (Stamp) for determination of the deficient stamp duty and registration charges.

5. The reference was rejected by the Collector (Stamp) vide order dated 14.8.07 observing that as per the report received from the Municipal Board, Hanumangarh, the disputed plot is situated outside the municipal limit. Aggrieved thereby, the State preferred a revision petition before the Rajasthan Tax Board, Ajmer, which stands dismissed by the order impugned. Hence, this petition.

6. Learned counsel for the petitioner submitted that as per the report submitted by the Municipal Board, Hanumangarh, the land in question is situated 707 meters away from the municipal limit and therefore, the market value of the land as proposed by the Deputy Registrar, Hanumangarh, was just and proper and thus, the order impugned passed by the Board of Revenue, affirming the order passed by the Collector (Stamp), is ex facie erroneous.

7. It is to be noticed that the Tax Board while dismissing the revision petition preferred by the State has examined all the relevant aspects of the matter. It is observed by the Tax Board that no site inspection report is available on the record of the Deputy Registrar, Hanumangarh and therefore, without verification of actual location of the plot, after site inspection, the market value of the property could not have been assessed, treating the land to be within the municipal limit. That apart, the Tax Board observed that the use of the land for Abadi purpose is not established on the basis of the material on record.

8. It is settled law that market value of the property subject matter of the instrument presented for registration cannot be assessed on the basis of the intended use of the property. It has come on record that the disputed land is situated outside the municipal limit in the peripheral belt and is not being used as abadi land. In this view of the matter, the reference made by the Deputy Registrar, Hanumangarh, on the basis of non existing facts, was rightly rejected by the Collector (Stamp) and consequently, the order impugned passed by the Board of Revenue, dismissing the revision petition does not suffer from any illegality, irregularity or jurisdictional error so as to warrant interference by this Court in exercise of its writ jurisdiction.

9. For the aforementioned reasons, the writ petition fails, it is hereby dismissed.