(2000) 10 RAJ CK 0042

In the Rajasthan High Court

Case No : Civil Writ Petition No. 1807 of 1997

The State of Rajasthan APPELLANT

Vs

Gita Rani RESPONDENT

Date of Decision : 11-10-2000

Acts Referred:
Stamp Act, 1899 — Section 47

Citation : (2000) 4 RLW 651 : (2007) 3 WLN 464

Hon'ble Judges : Rajesh Balia, J

Bench : Single Bench

Final Decision : Dismissed

Judgement

Rajesh Balia, J.—Heard learned Counsel for the parties.

2. This writ petition is directed against the Judgment Annexure/5 dated 3.9.1996 passed by the Board of Revenue by which while allowing the appeal filed by the respondent, the matter was remitted back to the Collector for deciding the question regarding determination of market value of the property in question for the purpose of levy of stamp duty on the sale deed in question afresh in accordance with the law after giving notice to the vendor and the vendee.

3. The brief facts leading to this writ petition are: that the respondent purchased the property in question vide sale deed dated 10.9.1993 in which sale consideration was stated to be Rs. 80,000/-. The Seller was Smt. Parwati Devi and her son Heeralal and daughters Jamnadevi and Laxmidevi. The Sub-Registrar was of the opinion that the property in question may fetch the value at Rs. 2,83,500/and therefore, referred the case to the Collector (Stamps) u/s 47 of the Stamps Act. The Collector (Stamps) after issuing notice to the buyer determined the valuation of the property at Rs. 2,55,000/- and accordingly fixed the stamp duty payable and penalty thereon and also raised the demand for that. The orders passed by the Sub-Registrar as also the Collector (Stamps) were challenged before the Board of Revenue by way of filing a revision.

4. The learned Board of Revenue found that for determining the market value of the property in question, after holding an enquiry u/s 47A (2), it was necessary for both the Vendor and Vendee are heard before determining valuation. It was found on the principle that the stamp duty so determined by the Collector (Stamps) is recoverable either from the Vendor or the Vendee and, therefore, both of them are entitled to be heard before any adverse order is made. In this view of the matter, the matter was remitted back to the Collector (Stamps) to decide this question afresh after giving notice to the Vendor and the Vendee. I am of the opinion that while passing the impugned judgment, no error has been committed by the Board of Revenue, which require any interference from this Court as the impugned judgment is based on the principle of fair play and justice as also the principles of natural justice.

5. In this view of the matter, this writ petition falls and is hereby dismissed with no order as to costs.