

**Board of Revenue
Uttarakhand
Chief Controlling Revenue Authority**

Revision no. 16 / 2012-13 u/s 56 of The Indian Stamp Act

Smt. Ramesh Kumari Bharadwaj wife of Late Shri Deepak Bharadwaj,
Hitesh Bharadwaj and Nitesh Bharadwaj sons of Late Shri Deepak
Bharadwaj residents of P-2/137 Deepganga Apartments, SIDCUL
Ranipur, Haridwar

vs

Collector, Haridwar

re

Land situate in Mauza Salempur Mahdood -II, Pargana Roorkee, Tehsil
and District Haridwar

ORDER

The revision is filed against the order of Additional Collector (Finance & Revenue) Haridwar dated 20th February, 2013 in Case no. 250/MV/2011-12 under Section 47A/33/40 of The Indian Stamp Act determining deficiency in stamp duty paid by the revisionist on the instrument of conveyance executed by him, which was registered by the Sub Registrar Haridwar -II on 27 July, 2012.

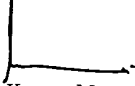
Having heard the learned counsel of the revisionist and the State and after going through the records on file, I find that the action to determine the market value of the property concerned took place on a complaint of one Shri Alla Diya son of Hakimuddin of Village Salempur Mahdood. In the proceedings before the Collector, the revisionist had presented a certificate from the Pradhan of the village that no person by the name of Alla Diya resided in Village Salempur Mahdood, which remains uncontroverted on record. The specific allegation made in the complaint was that plotting was taking place on the property in question. The complaint was sent to Sub Registrar - II for report on 14th August, 2012. In his report dated 16th August, 2012, the Sub Registrar stated that since the complaint clearly disclosed that plotting is taking place on the property, the valuation of the property should be based on the housing rate and not the rate for agricultural land. The Sub Registrar's report

does not disclose whether any spot inspection of the property was made by him. The Sub Registrar appears to have simply accepted the complaint as being true. The learned Additional Collector has mentioned in his order that housing and commercial activities are prominent in the area where the land is situated and buildings have come up close to the property in question. However, the basis of these observations has not been disclosed in the order since a site inspection of the property in question does not seem to have taken place.

On the other hand, the revisionist has averred that the property is in use as agricultural land and he has filed photographs of the crop standing on the plot in the proceedings before the Collector. The revisionist has filed before me extracts of Khasra of Fasli 1418, 1419 and 1420 which support his averment that the property in question is presently in agricultural use.

The Circle Rate for the area mentions the specific plot no. of the Village Salempur Mahdood II, which is the subject matter of the instrument of conveyance. This means that the Collector has determined the market value of the plot transferred by the instrument in question through notification of its Circle Rate. Therefore, unless it was shown by spot inspection that the market value of the plot in question should be different than that prescribed in the Circle Rate, it would be correct to pay stamp duty as per the Circle Rate.

Therefore, the revision succeeds. The order of the Additional Collector (Finance and Revenue) dated 20th February, 2013 is set aside. The instrument in question is found to be correctly stamped.


(Suneel Kumar Muttoo)
Chief Controlling Revenue Authority

Dehradun
27th August, 2013