

**Board of Revenue**

**Uttarakhand**

Application no. 32/2005-06 u/s 56 of Indian Stamp Act

Masters Spinning India Pvt. Ltd. vs Collector, Haridwar

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Plot no. 175, Village Raipur, Pargana Bhagwanpur, Tehsil  
Roorkee, District Haridwar

**ORDER**

The application has sought cancellation of order dated 26 June, 2006 passed by Assistant Collector, Roorkee u/s 47A Indian Stamp Act whereby he found the conveyance deed executed in favour of the applicant in respect of the land in question as understamped and imposed penalty on the applicant besides requiring him to make good the alleged deficiency in payment of the correct stamp duty on the instrument presented for registration.

The grounds averred are mainly that the applicant was not aware of the proceedings and hence unable to present his case before the Assistant Collector and that the assessment of the value of the land has been made wrongly.

The records of the case with Assistant Collector, Roorkee show that service was made on Shri Kamlesh Garg at Saharanpur. Therefore, it is apparent that the applicant company chose not to join the case before the Assistant Collector for reasons best known to it.

I have perused the order passed by the Assistant Collector, Roorkee. He appears to have taken cognisance of facts that occurred after the execution of the instrument, which legally cannot be taken cognisance of when determining the correct value of the land transferred at the time of the execution of the instrument of conveyance.

Therefore, it would be best if the Assistant Collector, Roorkee were to hear the applicant and decide the payable stamp duty afresh. Order dated 26 June, 2006 of Assistant Collector, Roorkee

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is set aside. The applicant is directed to appear before the Assistant Collector, Roorkee on or before 19th August, 2013 with the prayer for adjudication of stamp duty on the impugned instrument afresh. Let the file pertaining to this case of Assistant Collector, Roorkee be returned meanwhile.



(Suneel Kumar Muttoo)  
Chief Controlling Revenue Authority

Dehradun  
20th July, 2013