

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

Revision no. 06/ 2012-13 u/s 56 of The Indian Stamp Act

State of Uttarakhand

vs

Patanjali Aryurveda Limited and Sub Divisional Officer, Haridwar

re

Land situate in Mauza Badedhi, Pargana and Tehsil Roorkee, District
Haridwar

ORDER

The revision is filed against the order dated 18th August, 2012 of Sub Divisional Officer, Haridwar exercising the power of the Collector in Case no. 11/2009-10 under Section 47 A (3) of The Indian Stamp Act whereby he found the documents placed before him for adjudication as correctly stamped.

On behalf of the revisionist, it is argued that the Sub Divisional Officer acting as Collector under The Indian Stamp Act had adjudicated the stamp duty payable on the instrument in question by an order dated 2nd August, 2008 and having once adjudicated the market value of the property, it was not open to the Sub Divisional Officer to review his adjudication, there being no provision of review under The Indian Stamp Act. This argument is supported by the view expressed by the Hon'ble High Court of Uttar Pradesh, Allahabad in Milap Chandra Jain vs. State of U.P. and others (1988 All.L.J.1078).

I concur in this view. Accordingly, the order dated 18th August, 2012 passed by the Sub Divisional Officer, Haridwar is set aside. Consequently, the order dated 2nd August, 2010 passed by the Sub Divisional Officer will stand.

In the interest of justice, any affected party aggrieved by the order of the Sub Divisional Officer dated 2nd August, 2010 may come before this Authority in revision.


(Suneel Kumar Muttoo)
Chief Controlling Revenue Authority

Dehradun
21st November, 2013
