

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

Revision no. 9-12/ 2012-14 u/s 56 of The Indian Stamp Act

State of Uttarakhand

vs.

M/s Rai Bahadur Narayan Singh Sugar Mills Ltd., Laksar, Haridwar

re

Land situate in Mauza Sikkar and Gopalpur, Pargana Manglaur, Tehsil
Roorkee, District Haridwar

ORDER

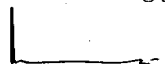
These revisions are filed against the order dated 25th October, 2012 passed by Additional Collector (Finance & Revenue), Haridwar under The Indian Stamp Act in Case no. 22-25, 27/2010 under Section 47 A The Indian Stamp Act whereby he found the stamp duty paid on the document in question to be proper and thereby dismissed the suit.

It is seen that the matter has been examined earlier by the Chief Controlling Authority and by the Hon'ble High Court, Nainital in Writ Petitions no. 709-12/2006 (decided on 22nd September, 2006). The Hon'ble High Court observed that stamp duty was not to be calculated on presumption of any future use of the land purchased but as per present status of the land.

Agricultural land was purchased by the respondent company with permission from the State Government to set up an industry on the purchased land. It is apparent that a piece of agricultural land with permission to set up an industrial unit in terms of its market value stands distinct from a piece of agricultural land for which there is no such permission.

However, it appears from the reference made by the Sub Registrar in Cases no. 22-25/2010 that a copy of the instrument in question was sent to the Additional Collector pursuant to a decision taken in some meeting chaired by the Collector on 7th March, 2005. The reference does not mention either that the instrument is undervalued because it discloses a market value less than even the minimum value determined under the rules or that there was reason to believe that the market value disclosed in the instrument was not truly set forth. Therefore, the reference does not satisfy the requirements of a reference u/s 47A and hence all subsequent actions would be bad in the eyes of law.

In view of the finding above, the revision fails and is dismissed accordingly.


(Suneel Kumar Muttou)
Chief Controlling Revenue Authority

29th January, 2014
Dehradun
~~11th December, 2012~~