

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

Revision no. 29/ 2013-14 u/s 56 of The Indian Stamp Act

**Hero Motocorp Ltd.**

vs.

**State of Uttarakhand through Collector, Haridwar**

re

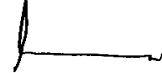
Land situate in Mauza Rawli Mehdoon, Pargana Jwalapur, Tehsil and District Haridwar, presently identified as Plot no. 3, Sector 10, Integrated Industrial Estate, BHEL, Haridwar

**ORDER**

This revision is filed against the order dated 14<sup>th</sup> October, 2013 passed by Additional Collector (Finance & Revenue), Haridwar under Section 47 A of The Indian Stamp Act whereby he has imposed stamp duty and interest thereupon on an alleged transfer, by way of abandonment, of the land in question between Shri Ved Pal and the revisionist as evidenced by averment of Shri Ved Pal in Case no. 53 of 2003 under Section 229B Zamindari Abolition and Land Reforms Act.

Attention has been drawn by the revisionist to Section 3 of The Indian Stamp Act, which provides for the imposition of stamp duty on instruments or bills of exchange. It is well established that Section 3 of the Act enjoins in mandatory language that instruments must be chargeable with duty, i.e. what is chargeable under the Act is the instrument and not the transaction although a transaction is generally affected by means of an instrument. In the present case, there is no instrument and hence no stamp duty is leviable or payable.

Therefore, the revision succeeds. Accordingly, the order dated 14<sup>th</sup> October, 2013 passed by Additional Collector (Finance & Revenue), Haridwar is set aside.



(Suneel Kumar Muttoo)  
Chief Controlling Revenue Authority

Dehradun  
30<sup>th</sup> January, 2014

---