

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. _____/2024
(@ SPECIAL LEAVE PETITION (CIVIL) NO.6056/2018)

M/S POLICE CITY HOUSING COOPERATIVE
SOCIETY LIMITED

APPELLANT(S)

VERSUS

THE ADDITIONAL COMMISSIONER (IIIRD)
MEERUT & ORS.

RESPONDENT(S)

O R D E R

1. Leave granted.
2. Heard the learned counsel appearing for the parties.
3. The proceedings arise out of determination of market value and deficiency in stamp duty under Section 47-A of the Indian Stamp Act, 1899, (for short, 'The Act') as amended in the State of Uttar Pradesh with respect to the land under the sale deed in question. The appellant, which is a Cooperative Society, had purchased 2043 square meter of agricultural land. According to the circle rate prescribed by the Collector under Rule 341 of the Indian Stamp Rules, 1997 the rate for residential plots was Rs.4,000/- per square meter where it was abutting the road and Rs.2,000/- per square meter which was away from the road and in the village. According to the appellant, the sale deed in question was for

a total consideration of Rs.63,96,000/- on which due stamp duty was paid. As per the sale consideration, the rate of the land would come to about Rs.3157/- per square meter. The proceedings under the Act were initiated for considering whether the instrument has been correctly valued and due stamp duty has been paid or not. In the said proceedings, the Collector applied the rate of Rs.4,000 per square meter treating the land to be on the main road, vide order dated 31st March, 2008 and accordingly levied deficiency in stamp duty as Rs.1,72,200/- and further penalty and statutory interest amounting to Rs.6,88,000/- was also imposed making the total of Rs.8,60,200/- to be paid by the appellant.

4. The said order was carried unsuccessfully in revision and thereafter before the High Court where the writ petition was dismissed by the impugned order dated 12th December, 2017.

5. According to the learned counsel appearing for the appellant, neither the Collector nor any of the superior authorities or the High Court recorded a finding that the land purchased under the sale deed in question was situated on the main road. His further submission is that there was enough material on record before the Collector by way of reports of the officials of the Revenue Department, the revenue map and other evidence to show that the land was away from the main road and therefore, the rate applicable would

be Rs.2,000/- per square meter. The appellant having already paid stamp duty at a higher rate of Rs.3157/- per square meter, the order imposing deficiency, in penalty and interest are unsustainable in law.

6. We have examined the impugned orders and find that there is no such discussion of the material on record or even a finding recorded that the land in question was situated on the main road based on such consideration. That being the only issue to be considered, we set aside not only the impugned order passed by the High Court but also the revisional order and the order passed by the Collector dated 31st March, 2008 and remit the matter to the Collector to take a fresh decision in accordance with law after considering the material on record. The Collector would be at liberty to get any fresh inspection to be carried out with respect to the location of the land in question.

7. The Appeal stands allowed as above.

8. Pending application(s), if any, shall stand disposed of.

.....J.
[VIKRAM NATH]

.....J.
[PRASANNA BHALACHANDRA VARALE]

NEW DELHI;
SEPTEMBER 10, 2024

ITEM NO.32

COURT NO.7

SECTION XI

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Petition for Special Leave to Appeal (C) No.6056/2018

(Arising out of impugned final judgment and order dated 12-12-2017 in WC No. 24302/2009 passed by the High Court Of Judicature At Allahabad)

M/S POLICE CITY HOUSING COOPERATIVE
SOCIETY LIMITED

Petitioner(s)

VERSUS

THE ADDITIONAL COMMISSIONER (IIIRD)
MEERUT & ORS.

Respondent(s)

Date : 10-09-2024 This petition was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE VIKRAM NATH
HON'BLE MR. JUSTICE PRASANNA BHALACHANDRA VARALE

For Petitioner(s) Mr. Vedant Mishra, Adv.
Mr. Ruchir Mishra, Adv.
Mr. Dhiraj Verma, Adv.
Mr. Vivek Siddharth Ojha, Adv.
Ms. Smita Amratlal Vora, AOR
Mr. Govindarajan J., Adv.

For Respondent(s) Mr. Shaurya Sahay, AOR
Mr. Shobhit Dwivedi, Adv.
Mr. Aditiya Kumar, Adv.

UPON hearing the counsel the Court made the following
O R D E R

Leave granted.

The Appeal is allowed in terms of the signed order.

Pending application(s), if any, shall stand disposed of.

(KAVITA PAHUJA)
ASTT. REGISTRAR-cum-PS

(RANJANA SHAILEY)
COURT MASTER (NSH)

[Signed order is placed on the file]