

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

Revision no. 29/ 2011-12 u/s 56 of The Indian Stamp Act

State of Uttarakhand

vs

1. Vinod Kumar Saini son of Shri Ram Lal Saini resident of 2, Shivpuram, Paniyala Road, Roorkee, District Haridwar
2. Collector, Haridwar

re

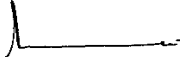
Land situate in Mauza Sherpur, Pargana and Tehsil Roorkee, District Haridwar

ORDER

The revision is filed against the order of Collector, Haridwar dated 31st March, 2011 in Case no. 13 and 14/2010-11 under Section 47 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 a site inspection of the property involved in the above case was carried out on 1st August, 2009, which revealed that plotting had been done in the property and, therefore, the Collector erred in valuing the property as an agricultural land when it was actually housing land and stamp duty should have been paid accordingly.

The site inspection report dated 1st August, 2009 of Sub Registrar, Roorkee-II and Tehsildar, Roorkee clearly states that when the seller of the land in question sold the property, it was agriculture land and that the plotting on the land was done by the buyer subsequently. Their report is based on Khasra Fasli 1413 and evidence of villagers Ramesh Kumar, Aadesh Kumar, Rajpal and others. There is also available on the file of the Collector, an application by the Pradhan of Gram Panchayat, Sherpur dated 20 October, 2008 averring that the seller had not made any plots on the land in question.



In view of the above, I find no error on the part of Collector in issuing the impugned order. Accordingly, the revision fails and is dismissed.

(Suneel Kumar Muttoo)
Chief Controlling Revenue Authority

Dehradun
30th October, 2013