## In The Court of Commissioner, Saran Division, Chapra

1. Stamp Appeal No. 106/2012

Md. Khodaddin

Vrs.

Collector, Gopalganj

2. Stamp Appeal No. 107/2012

Md. Khodaddin

Vrs.

Collector, Gopalganj

3. Stamp Appeal No. 108/2012

Md. Khodaddin

Vrs.

Collector, Gopalganj

## ORDER

The abovementioned three appeal petitions are directed against the common impugned order passed by Collector, Gopalganj in three Misc. (Deficit Stamp) case No. 60/2010, 61/2010 and 62/2010 on 29.08.2011 and the same are being disposed by a common order with the consent of the appellant.

The brief facts of the case are that three Misc proceeding was initiated by Collector, Gopalganj u/s 38(2) of Indian Stamp Act 1899 pursuant to a report sent by Dist. Sub Registrar, Gopalganj vide letter No. 1080 dt. 18.12.2010. The said Misc. Cases were initiated for the allegation that less stamp duty has been paid by the purchaser of the land, Jaibu Nisha W/o Late Mohamad Halim R/o Vill-Dumaria, P.S.-Uchkagaon, Dist-Gopalganj for all the three sale deeds. The learned Collector, after hearing the matter finally vide order dt. 29.08.2011 disposed of the said three Misc. Cases and accordingly he ordered for realisation of the deficit stamp duty along with three times penalty on the deficit stamp. As the said Jaibu Nisha pleaded before him that she was ready to pay the deficit stamp. Later on, she filed three separate appeal petitions before this Court without depositing the 50% deficit stamp fee alongwith the appeal petitions. However, when this deficiency was detected, the appellant deposited the 50% amount, a mandatory provision for filing appeal. Meanwhile, during pendency of the case the sole appellant died leading to substitution of one Md. Khodaddin his son as appellant in all three pending appeal cases.

Heard the learned counsel for the parties.

The learned counsel appearing on behalf of the appellants, in all the three appeals in his brief argument submitted that, the order of lower Court is against the relevant law and furthermore, he also pleaded that the learned Lower Court has not called for any report or held any inquiry to justify the valuation of the stamp. But, at the same time he also submitted that as the appellant is ready to deposit the deficit stamp fee, these appeal cases be disposed of accordingly.

The learned G.P. also supported the views forwarded by learned counsel for the appellant and said that there is no justification to deal with the case as the appellant himself is ready to deposit the deficit stamp as such the case may be disposed of in the light of prayer made for.

Considering the arguments advanced by the learned counsel for the parties, this Court is of the view that as the appellant is ready to deposit the deficit stamp fee alongwith penalty imposed by the Collector, Gopalganj there is no justification to go into merit of the claim made for by the appellant in his memo of appeal petitions. As such the impugned order of Collector, Gopalganj passed on 29.08.2011 in three Misc. (deficit stamp) case No. 60/2010, 61/2010, 62/2010 are upheld.

Accordingly, these appeal cases are disposed of.

Dictated and Corrected by me.

Commissioner

Saran Division, Chapra.

Commissioner Saran Division, Chapra.