

**HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR**

S.B. Civil Writ Petition No. 10441/2020

S.S. Hospital, Through Its Proprietor Smt. Manju Bala W/o Shri Rajesh Yadav, Age 45 Years, Resident Of Village And Post Kohaar, District Rewari, Haryana. At Present Resident Of 2/11, Rajasthan Housing Board Colony, Bhiwadi, District Alwar, Rajasthan.

----Petitioner

Versus

1. State Of Rajasthan, Through Sub- Registrar, Bhiwadi, Alwar, Rajasthan.
2. Collector Stamps, Alwar 1St, Alwar, Rajasthan.
3. Rajasthan Tax Board, Ajmer, Rajasthan.

----Respondents

For Petitioner(s) : Mr. Abhimanyu Singh Yaduvanshi,
Adv.(through V.C.)

For Respondent(s) :

HON'BLE MR. JUSTICE ASHOK KUMAR GAUR

Order

14/09/2020

Learned counsel for the petitioner submitted that the petitioner had purchased plot admeasuring 2601.20 square meter at Bhagat Singh Colony, UIT Bhiwadi, Alwar vide sale deed dated 30.11.2016 and the said plot earmarked as Other Community Facility (OCF) at UIT Bhiwadi, Alwar, is in the village Saidpur.

Learned counsel for the petitioner submitted that the petitioner had paid the requisite stamp duty and registration charges at the rate two times of the agricultural land, as per the notification dated 09.03.2015.

Learned counsel for the petitioner submitted that the reference was made to the Collector Stamps in respect of short

payment of stamp duty as per the notification dated 09.03.2015. The Collector Stamps by taking recourse to Para No.2 of the notification dated 09.03.2015, has tried to levy stamp duty treating the land to be used for institutional purposes and rates of residential land of areas, have been made applicable.

Learned counsel for the petitioner submitted that the petitioner approached the Rajasthan Tax Board by filing, revision petition and the same has also been dismissed except penalty part, which has been set aside.

Issue notice of the writ petition as well as stay application, returnable on 12.10.2020.

Till the next date, the effect and operation of order dated 15.07.2019 passed by Collector Stamps and order dated 08.07.2020 passed by the Rajasthan Tax Board, Ajmer shall remain stayed.

(ASHOK KUMAR GAUR),J

DS Solanki/TN/-68

