

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SPECIAL CIVIL APPLICATION No 10192 of 1998

For Approval and Signature:

Hon'ble MR.JUSTICE K.R.VYAS

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1. Whether Reporters of Local Papers may be allowed to see the judgements?
  2. To be referred to the Reporter or not?
  3. Whether Their Lordships wish to see the fair copy of the judgement?
  4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder?
  5. Whether it is to be circulated to the Civil Judge?

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KANCHANJYOT ASSOCIATION

Versus

STATE OF GUJARAT

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Appearance:

MRS KETTY A MEHTA for Petitioner  
MISS HARSHA DEVANI AGP with MR HM BHAGAT for  
respondents

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CORAM : MR.JUSTICE K.R.VYAS

Date of decision: 30/11/98

ORAL JUDGEMENT

Rule. Service of rule waived by Mr. PS Patel Ld.  
Advocate for M/s. Bhagat & Company. Ld. Solicitor for the  
Government.

Heard. This matter arises from the adjudication with regard to valuation of the property under document No. 4805/88 and consequent increase in the stamp duty payable by the petitioner as also the penalty by virtue of sec. 32A of the Bombay Stamp Act. It has been the petitioner's case that the petitioner was not given opportunity of meeting with the report submitted by the concerned authoirty based on which the decision in question has been rendered by the lower authority. The petitioner has also canvassed a decision of this court

rendered on 6.4.1998 (Coram: M.S. Shah, J.) in Special Civil Application No. 7955 of 1997, as also a decision of this Court rendered on 6.10.1998 in Special Civil Application No. 7500 of 1998. On going through the facts set out in the petition as also the decisions which have been canvassed, I am of the opinion that following order is required to be passed in terms of the orders passed by this Court referred to hereinabove.

Hence, in the facts of the case, the impugned order dated 31.7.1993 is hereby set aside and the matter is remanded to the respondents with a direction to invite the petitioner's attention to the material on the basis on which the respondent no. 1 would propose to assess the value of the property in question and to give to the petitioner an opportunity of meeting with the same. It is clarified that no opinion is expressed by this Court on merits of the matter.

It will be open to the petitioner to make a reference to the Government Resolution dated 29.7.1998 and when the said Resolution is canvassed, the same shall be considered and decision shall be taken in accordance with law. Since the representation was already made on 26.11.1998, the respondent no. 2 shall accept the payment of additional stamp duty on that basis.

Rule made absolute accordingly with no order as to costs. DSP. Petitioner is permitted to communicate this order telephonically at his costs.

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