

## THE HIGH COURT OF JUDICATURE FOR RAJASTHAN

JAIPUR BENCH, JAIPUR

ORDER

SB Civil Writ Petition No.2278/2012

State of Rajasthan versus Dr KK Pareek &amp; ors

31.3.2014

HON'BLE MR. JUSTICE MN BHANDARI

Mr Dheeraj Tripathi, Dy GC – for petitioner(s)

BY THE COURT:

By this writ petition, a challenge is made to the order dated 23.7.2008 passed by the Rajasthan Tax Board, Ajmer, whereby, revision petition preferred by the respondents against the order of the Collector (Stamps) was allowed.

Learned counsel submits that on allotment of land by the RIICO, registration was made on due and regular stamp duty and, thereafter, building was constructed. The Government then allowed relaxation in the stamp duty and pursuant to which respondents made an application for refund of the amount of Rs.4,805/- and Rs.6100/- which was then denied by the Collector (Stamps). On appeal before the Tax Board, it remained successful thus direction was given to refund the amount. The Tax Board



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not have allowed the appeal so preferred by the respondents.

I have considered the submissions and find that the Tax Board had taken into consideration all relevant aspects of the matter and found that after the order of the government, claim for refund was justified. In view of above and taking note of section 45 of the Indian Stamps Act, appropriate direction was given to refund the amount to the private respondent. I find no error or illegality in the said order, rather, after taking note of all relevant facts, appropriate direction was given.

In the result, writ petition so as the stay application are dismissed.

(MN BHANDARI), J.

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