

(2005) 07 AHC CK 0202**Allahabad High Court****Case No:** C.M.W.P. No. 51002 of 2005

Deepak Kumar Shukla

APPELLANT

Vs

State of U.P. and Others

RESPONDENT

Date of Decision: July 22, 2005**Citation:** (2005) 3 AWC 2748**Hon'ble Judges:** S.N. Srivastava, J**Bench:** Single Bench**Final Decision:** Partly Allowed**Judgement**

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S.N. Srivastava, J.

Heard learned counsel for the parties.

2. Learned counsel for the petitioner urged that petitioner has already deposited the entire additional stamp duty of Rs. 14,690 plus Registration Charges of Rs. 2,940. He further urged that he has also deposited some amount towards penalty. Learned counsel for petitioner further urged the additional stamp duty as well as penalty imposed by authorities below is unsustainable in law. In alternative, he prayed that as petitioner has already deposited the entire additional stamp duty, same may be accepted and document may be registered.

3. Learned standing counsel in reply urged that impugned order does not suffer from any error of law apparent on the face of record.

4. Considering the material on record and having heard learned counsel for the parties. I am of the view that order imposing additional stamp duty of Rs. 14,690 and registration charges of Rs. 2,940 was rightly passed against the petitioner. There is no error of law in the impugned order to that effect. However, I am of the view that penalty imposed by Additional Commissioner is liable to be set aside in the fact of the case.

5. In the circumstances, writ petition is allowed in part. While maintaining impugned order relating to additional stamp duty of Rs. 14,690 and registration charges of Rs. 2,940, I set aside the order of Additional Commissioner imposing penalty. Petitioner is entitled to get refund of any additional amount, if deposited by him towards penalty.