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Indian Stamp Act, 1899 (2 of 1899) Section 47-A - A reading of sub-section (1) of the aforesaid Section enjoins a responsibility on the Registering Officer to refer to the Collector any such instrument for determination of the value of the property in case he believes, while registration of the instrument that the correct valuation of the property has not been truly set forth - On receipt of the reference under sub-section (1), the procedure is prescribed under sub-section (2) of Section 47-A whereas the Collector may suo motu or on receipt of reference from the Inspector General of Registration or Registrar of a District or on the receipt of a report of audit by the Comptroller and Auditor General of India or by any other authority authorized by the State Government in this behalf or otherwise, within a period of three years from the date of the registration of the instrument, call for and examine said instrument for the purposes of satisfying himself as to the correctness of the value of the property - was to be done within a period of three years- Even if the argument of the respondent-State is taken into consideration, that the registering authority does not become functus officio as has been held in Seema's case, this Court cannot lose sight of the fact that the Collector took cognizance of reference received well beyond the period of three years - Even if Section 47-A (3) of the Indian Stamp Act permits Collector to issue notice suo motu, it has to be done within a period of three years from the date of registration of the instrument - Communication of the order alone confers on a paper the status of an order as has been postulated by Article 166 of the Constitution - Orders quashed.

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