

**[P&H] Stamp Act, S. 47-A - Audit party is not authorized under any provisions of the Indian Stamp Act to assess and determine the nature of any document or the stamp duty payable thereon - The Sub Registrar and the Collector both acted only on the report of the audit party - Audit party's opinion is not a final and sacrosanct word on the question of determination of the stamp duty payable under law. Under Section 47-A of the Indian Stamp Act, it is the duty of the Sub Registrar i.e the Registering Officer appointed under the Registration Act and the Collector to determine and assess the stamp duty payable under law - The audit party is not authorized under any of the provisions of the Indian Stamp Act to assess and determine either nature of any of the document or stamp duty payable therein.**

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