



2022 INSC 338

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS. 1326-1327 of 2010

THE SUB REGISTRAR ERNAKULAM KOCHI 16

APPELLANT(S)

VERSUS

K. SYED ALI KADAR PILLAI & ANR.

RESPONDENT(S)

JUDGMENT

Having heard learned counsel for the parties and having perused the material placed on record, we find no reason to consider interference in the impugned judgment dated 02.04.2008, particularly in view of the facts that the sale in question took place under the supervision of the Company Court and even when the auction bid of the respondent had been Rs. 1.935 crores for the assets under sale, the Company Court had fixed the value of immovable property therein at Rs. 1.4 crores; and the District Registrar was also satisfied with that valuation. Therefore, stamp duty was to be collected only on the said valuation i.e., Rs. 1.4 crores.

The impugned judgment, essentially proceeding on the peculiar facts and circumstances of the present case, calls for no interference.

The appeals stand dismissed, as such.

No costs.

.....J
(DINESH MAHESHWARI)

.....J
(ANIRUDDHA BOSE)

NEW DELHI;
MARCH 24, 2022.