

**HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

**CWP No. 9704 of 2010(O&M)
Date of decision:September 01,2015**

Harpal Singh and anr. ...Petitioners

Versus

Commissioner Patiala Division Patiala and ors.

...Respondents

CORAM:HON'BLE MR.JUSTICE HARINDER SINGH SIDHU

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Present: - Mr. Harpal Singh Sirohi, Advocate
for the petitioners.

Mr. K.D.S. Sidhu, Addl. A.G., Punjab

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HARINDER SINGH SIDHU, J.

The petitioners purchased a plot measuring 500 square yards situated in village Nichi Mangli, Tehsil and District Ludhiana from Masers Premier Complexes Company Limited, vide sale deed dated 13.11.2006. The total sale consideration of the aforesaid plot was Rs.1,52,864/-, on which stamp duty of Rs.13800/- was paid.

The Tehsildar-cum-Assistant Collector 2nd Grade Ludhiana impounded the sale deed under Section 47-A of the Indian Stamp Act, 1899, on the ground of insufficient stamp duty and the order dated 30.05.2007 (Annexure P-4) was passed by the Collector. An amount of Rs.74,700/- was ordered to be recovered from the petitioners.

Learned Collector relied on the report of Halqa Patwari, who had stated that the rate of land in that area was Rs.1600/- to 1800/- per square yard. Accordingly, the value of the plot @ Rs.1800/- per square yards was assessed at Rs.9,00,000/-. The Collector directed that a balance amount of Rs.67,230/- was payable as stamp duty @ 9% on the difference amount of Rs.7,47,000/- and 1% registration fee, i.e. totaling Rs.74,700/-.

The petitioners filed an appeal which was dismissed. Thereafter, they approached this Court by filing the instant writ petition.

Learned counsel for the petitioners has placed reliance on information received under the RTI, as per which the Collector rate for the period from 01.01.2006 to 31.12.2006 in respect of that area was Rs.1200/- per square yard (minimum).

Affidavit has been filed on behalf of the State of Punjab, wherein, it has been stated that the Collector rate of the area in question was fixed at Rs.1200/- per square yard with effect from 01.04.2006.

Learned counsel for the petitioners has also placed reliance on sale deed (Annexure P-7), as per which the price of the land in the vicinity was Rs.900/- per square yard in February, 2006.

I have heard learned counsel for the petitioner and perused the paper book.

While passing the impugned order, learned Collector had merely relied on the report of Halqa Patwari and indicated nothing as to on what basis, the Halqa Patwari arrived at figures i.e. Rs.1600/- to 1800/-, to be the price of the land. The respondents have admitted the collector rate @ Rs.1200/- per square yard in the area concerned. In the absence of any other evidence, price of land in the area concerned, could not be assessed more than the collector rate.

Accordingly the petition is allowed. The orders of the Collector, as also that of the Commissioner Patiala Division assessing the price of the land @ Rs.1800/- per square yard, are quashed.

The petitioners are directed to pay the stamp duty as per the Collector rate of Rs.1200/- per square yard. The excess amount that becomes payable on that basis together with interest @9% per annum from the date the same fell due till payment, be paid by the petitioner within three months from the date of receipt of certified copy of this order.

Disposed of accordingly.

(Harinder Singh Sidhu)
Judge

01.09.2015
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