

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

Letters Patent Appeal No.4 of 2015 (O&M)
DATE OF DECISION: 06.01.2015

Parveen Ahuja and another

....Appellants

versus

Commissioner, Jalandhar Division, Jalandhar

.....Respondents

CORAM:- HON'BLE MR.JUSTICE S.J. VAZIFDAR, ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE AUGUSTINE GEORGE MASIH

Present: Mr. Harsh Bunker, Advocate for the appellants
..

S.J. VAZIFDAR, ACTING CHIEF JUSTICE (Oral) :

The learned single Judge has admitted the writ petition challenging the levy of stamp duty in the proceedings under Section 47(a) of the Indian Stamp Act, 1899 (as applicable to the State of Punjab). The appeal is against the order to the extent that a stay has been granted conditional upon the petitioners' depositing 25% of the amount demanded by the respondent-authorities. Considering the nature of the order passed by the authorities under the Stamp Act, we see no reason to interfere with the learned Judge's exercise of discretion in granting a conditional stay of the demand.

2. The only modification that we intend making is that the respondents shall be entitled to accept the amount of 25% subject to their agreeing to return the amount in the event of their

being ordered to do so at the final hearing of the petition. The respondents shall also be entitled to withdraw the amount subject to their agreeing to refund the amount with interest if so ordered at the hearing of the petition. The time to deposit the amount, as directed by the impugned order, is extended up to and including 31st March, 2015.

3. The application for condonation of delay is allowed. The appeal stands dismissed with the aforesaid directions.

**(S.J. VAZIFDAR)
ACTING CHIEF JUSTICE**

06.01.2015
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**(AUGUSTINE GEORGE MASIH)
JUDGE**