

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CR No. 1355 of 2003 (O&M)

Date of decision: January 6, 2016

Punjab State

.....Petitioner

VS.

Jaspal Kaur

.....Respondent

CORAM: HON'BLE MR.JUSTICE K.KANNAN

Present: Ms. Vandana Malhotra, Additional Advocate General, Punjab
for the State.

None for the respondent.

1. Whether Reporters of local papers may be allowed to see the judgment?
2. To be referred to the Reporters or not?
3. Whether the judgment should be reported in the Digest?

K.KANNAN,J (Oral)

1. The revision is by the State against the order of the District Judge who is an Appellate Authority for consideration of deficient stamp duty under Section 47A of the Stamp Act. The transaction of sale, which was registered for Rs. 50,000/-, was assessed by Collector as having been under-valued. According to him, the correct valuation must have been at Rs. 1,50,000/-. On a challenge already made, the Collector had directed SDM(I) to assess the market value of the property by visiting the property personally and affording an opportunity to the purchaser to join the enquiry. In violation of the direction, the SDM had entrusted the work to the Naib Tehsildar and gave a report even without affording opportunity to the

purchaser to participate in the enquiry regarding the violation. The order of the Collector who had acted on the report so secured, was put in challenge before the District Judge who reversed the decisions pointing out the fallibilities mentioned above. The determination of market valuation is a quasi-judicial function under Section 47A of the Act and if the original direction for manner of carrying out personal inspection by the SDM and giving the opportunity to owner/purchaser of the property to participate in the enquiry were not carried out there were good enough grounds for setting aside the decision of the Collector and maintaining the valuation as already made in the document. I find no error for interference in the revision.

2. The Revision Petition is dismissed.

JANUARY 06, 2016

Rajeev

(K.KANNAN)
JUDGE