

IN THE HIGH COURT FOR THE STATES OF PUNJAB AND HARYANA AT
CHANDIGARH

C.R. No.921 of 1995

Date of Decision.11.03.2016

Punjab State through Collector, Gurdaspur and another

.....Petitioners

Vs.

Krishan Devi

.....Respondent

Present: Ms. Vandana Malhotra, Addl. A.G., Punjab
for the petitioners.

None for the respondent.

CORAM:HON'BLE MR. JUSTICE K. KANNAN

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 petition is at the instance of the State challenging the order passed by the District Judge exercising power under Section 47A of the Stamp Act. The demand for additional duty was made by the Collector from the purchaser through a registered document on a plea that the property that had spelt out a consideration of ₹20,000/- had been undervalued and the property must be valued at ₹33,000/- per marla. Additional duty of ₹17,000/- by way of stamp duty and ₹1000/- by way of registration expenses was sought. The order passed by the Collector making the additional levy was set aside by the Appellate Court holding that there was no basis for the valuation adopted by the Collector as though it was a residential plot. The District Judge ruled that the property was still being used as agricultural

land and prospect of change in future cannot be a ground for levy of additional stamp duty.

2. The reasoning of the District Judge is correct and it requires no interference. The revision petition is dismissed.

**(K. KANNAN)
JUDGE**

March 11, 2016
Pankaj*