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

**CWP No.14792 of 2015 (O&M)**
**Date of decision:07.12.2016**

M/s Satya Udyog ...Petitioner

Versus

State of Punjab and others ...Respondents

**CORAM: Hon'ble Mr. Justice Rakesh Kumar Jain**

Present: Mr. Kanwaljit Singh, Sr. Advocate, with
Mr. Arun Kumar Bakshi, Advocate, for the petitioner.

Mr. Anant Kataria, DAG, Punjab.

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**Rakesh Kumar Jain, J.**

The petitioner has challenged the orders dated 24.09.2010 passed by the Collector, Jalandhar, dated 18.03.2013 passed by the Commissioner, Jalandhar Division, Jalandhar, dismissing appeal of the petitioner and dated 05.12.2014 by the same authority by which review application filed by the petitioner was dismissed.

The petitioner purchased plot No.C-26, measuring 2970 sq. yds., situated at Focal Point (Industrial), Jalandhar vide Vasika No.1486 dated 19.05.2006. During audit of the Sub Registrar, Jalandhar-I, the audit party pointed out that less stamp fee has been paid on the instrument of purchase executed in favour of the petitioner. The Sub Registrar, Jalandhar-I, vide its letter No.322/R.S. dated 28.07.2008, referred the matter to the Collector, Jalandhar for determination of price of the property which was the subject matter of conveyance deed No.1486 dated 19.05.2006. The Collector, vide his order dated 13.11.2009, directed the petitioner to pay

₹19,31,195/- towards deficient stamp duty and ₹8,11,000/- towards interest, total amounting to ₹27,42,228/-. The petitioner filed appeal before the Divisional Commissioner, which was allowed on 15.02.2010 and the matter was remanded back to the Collector to decide the matter afresh. After remand, the Collector, vide its order dated 24.09.2010, directed the petitioner to pay ₹27,61,539/-. The petitioner challenged this order before the Divisional Commissioner but his appeal was dismissed on 18.03.2013 and, thereafter, the petitioner filed a review application before the Divisional Commissioner, which was also dismissed on 05.12.2014.

Counsel for the petitioner has submitted that the petitioner had purchased the said plot in the Focal Point (Industrial), Jalandhar, for which no separate collector rate was fixed but the respondents have adopted the collector rate of the Transport Nagar, Jalandhar, which was ₹2 lacs per marla, and assessed the market value of the land in question for the purpose of payment of deficient stamp duty and registration charges. The said order has been upheld up to the Divisional Commissioner in review as well.

The case set up by the petitioner is that as per the information derived by him under the Right to Information Act, 2005, from the Sub Registrar, Jalandhar-I, the collector rate of the Focal Point (Industrial), Jalandhar was fixed @ ₹55,000/- per marla as on 10.02.2010. It is, thus, submitted that if the collector rate of the Focal Point (Industrial), Jalandhar was ₹55,000/- per marla in 2010, then the respondents could not have charged the stamp duty from the petitioner at the collector rate of ₹2 lacs per marla in respect of the sale deed of 2006.

The respondents have not denied the averments made by the petitioner in para 10 of the writ petition, which relates to the collector rate in Annexure P-8, referred to above.

On the other hand, counsel for the respondents has submitted that since there was no collector rate fixed for the properties situated in the Focal Point (Industrial), Jalandhar in 2006, therefore, the rates were taken from the adjoining area of Transport Nagar where the collector rate was ₹2 lacs per marla and has been applied as such in case of the petitioner.

After hearing learned counsel for the parties and examining the available record, I am of the considered opinion that there is a clear fallacy in the approach of the respondents in assessing the market value of the land/plot in question for the purpose of affixation of stamp duty and the registration charges because if the collector rate of the Focal Point (Industrial), Jalandhar was not fixed in the year 2006, the inquiry should have been made by the respondents and they could not have relied upon the collector rate of the adjoining area, which was much more in 2006 than the collector rate which was fixed for the Focal Point (Industrial), Jalandhar in the year 2010 i.e. ₹55,000/- per marla.

Thus, keeping in view all these facts and circumstances, the present petition is hereby allowed and all the impugned orders are set aside.

No costs.

**December 07, 2016** **(Rakesh Kumar Jain)**
vinod* **Judge**

Whether speaking / reasoned: Yes/No
Whether Reportable: Yes/No