

CWP No.8497 of 2014

[1]

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

**CWP No.8497 of 2014
Date of decision:24.08.2016**

Varinder Kumar ...Petitioner

Versus

The Commissioner, Faridkot Division, Faridkot and others ..Respondents

CORAM: Hon'ble Mr. Justice Rakesh Kumar Jain

Present: Mr. L.S.Sidhu, Advocate,
for the petitioner.

Mr. Anant Kataria, DAG, Punjab.

Rakesh Kumar Jain, J.

The petitioner has challenged the order dated 15.03.2013 passed by the Collector, Mansa, order dated 19.03.2014 passed by the Commissioner, Faridkot Division, Faridkot (Appellate Authority) and also notice dated 08.06.2012 by which the petitioner has been asked to pay the additional stamp duty and registration charges.

In short, the petitioner purchased 16.65 Marlas of land in the revenue estate of Mansa Khurd village vide registered sale deed No.5460 dated 26.03.2008. After 4 years, the audit party raised an objection that the nature of the land has wrongly been recorded as “Nehri”, whereas it is a Gair Mumkin plot and it was found that the petitioner has deliberately affixed less stamp duty and paid less registration charges.

On the report of the audit party, vide order dated 15.03.2013, respondent No.2 asked the petitioner to pay deficient stamp duty of

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₹19,920/- and registration charges of ₹2,490/-, total ₹22,410/-, after assessing the market value of the land in question to the tune of ₹3,33,000/-. The petitioner challenged that order dated 15.03.2013 by way of a statutory appeal filed before the Commissioner, Faridkot Division, Faridkot, which has also been dismissed on 19.03.2014.

Counsel for the petitioner has submitted that action under Section 47-A(3) of the Indian Stamp Act, 1899, as applicable to the State of Punjab (hereinafter referred to as the “Act”) can be initiated within three years from the date of registration of sale deed, whereas the action in the present case has been initiated after the expiry of three years and, thus, it is time barred. In this regard, he has relied upon two judgments of this Court rendered in the case of **Sharmila Rani and others vs. State of Punjab and others**, CWP No.5690 of 2014, decided on 29.02.2016 and **Krishna Devi vs. State of Punjab and others**, CWP No.21879 of 2013, decided on 14.07.2016.

Counsel for the respondents could not deny that the action has been taken by the respondents after the expiry of 3 years and also could not support the impugned order(s) as the same could not have been passed after three years of the registration of the sale deed.

In view of the aforesaid admitted position, the present petition is hereby allowed and the impugned order(s) are set aside.

August 24, 2016
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(Rakesh Kumar Jain)
Judge

Whether speaking / reasoned: Yes/No

Whether Reportable: Yes/No