

**IN THE HIGH COURT OF PUNJAB & HARYANA AT
CHANDIGARH.**

CWP No.11652 of 2014 (O&M)
Date of decision: September 25, 2017

Aman Kumar

...Petitioner

Versus

State of Punjab and others

...Respondents

CORAM: HON'BLE MR. JUSTICE RAJAN GUPTA

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

Mr. Vikas Mohan Gupta, Addl. Advocate General, Punjab.

Rajan Gupta, J.(oral)

Present petition is directed against the orders 13.8.2012 and 25.9.2013, passed by the authorities under the Indian Stamp Act, 1899, whereby petitioner has been directed to make good the deficient stamp duty.

It has been urged before the court that the authorities below did not consider the issue in right perspective. They erred in directing the petitioner to pay higher stamp duty than required under the rules.

It appears, during the course of proceedings the Collector visited the spot. He found that the land in question was situated in the Main Bazar and a showroom has been constructed thereon. He found that value of the property was much more than that mentioned in the sale deed. He also came to the conclusion that property had been shown as residential in nature, though it was being used for commercial purpose. Besides, appellant had made a statement on 11.5.2007 before the Collector that he

was ready to deposit the deficient stamp duty and registration fee as per collector rate. In view of same, he was asked to deposit deficient stamp duty. His appeal before the appellate authority was rejected.

I find no ground to differ with the well reasoned orders passed by the authorities below. In view of the conclusions arrived at by them, the orders under challenge are upheld. Petitioner would make good the deficient stamp duty within the period prescribed.

Dismissed.

(RAJAN GUPTA)
JUDGE

September 25, 2017
'Rajpal'

Whether speaking / reasoned

Yes / No

Whether Reportable:

Yes / No