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

CWP No.10350 of 2017 (O&M)
Date of decision: September 26, 2017

ODM Computer and Management Education Society ...Petitioner

Versus

State of Haryana and others ...Respondents

CORAM: **HON'BLE MR. JUSTICE RAJAN GUPTA**

Present: Mr. G.S. Sandhu, Advocate for the petitioner.
Mr. Rohit Arya, AAG, Haryana.

**Rajan Gupta, J.**

Petitioner has prayed for a writ in the nature of certiorari for quashing of reference dated 13.8.2009 (Annexure P-3), order dated 18.6.2012, passed by Collector, Hisar as well as order dated 18.10.2016, passed by Commissioner, Hisar, whereby petitioner has been directed to deposit deficient stamp duty of Rs.1,79,391/-, Rs.5000/- as registration fees and Rs.5000/- as penalty i.e. total sum of Rs.1,89,391/- under Section 47-A(3) of the Indian Stamp Act.

Learned counsel for the petitioner submits that agreement cannot be made basis for assessing the market value of the property. Petitioner has paid stamp duty as per Collector rate. Moreover, reference notice has to be made within eight days, whereas petitioner received notice after eleven months of registration of sale deed. Thus, orders passed by the authorities below deserve to be set-aside.

Plea has been opposed by the learned State counsel. According to him, case was remanded by the Commissioner to the Collector and the stamp duty has been correctly calculated by the Collector on both occasions. Therefore, the authorities below have rightly directed the petitioner to pay the stamp duty/registration fee with penalty.

I have heard learned counsel for the parties and given careful thought to the facts of the case.

Brief factual matrix of the case is that one Sube Singh son of Sher Singh was owner of land measuring 15 Kanals 07 Marlas, situated in the revenue estate of village Muklan, Tehsil and District Hisar, who sold the same to the petitioner vide registered sale deed No.6532 dated 29.9.2008. Later on, the audit party raised objection that agreement No.950 regarding the land in question, is for Rs.24,70,000/- per acre. Thus, the sale deed should have been registered for Rs.47,39,313/-, whereas it was registered only for Rs.11,51,500/-. On the objection raised by the audit party, proceedings under section 47-A (3) of the Indian Stamp Act were initiated against the petitioner and he was asked to pay deficient stamp duty. Instead of paying the same, petitioner filed appeal before the Commissioner. On 19.01.2011, Commissioner remitted the case to the Collector to decide the same afresh on merits. Vide order dated 18.6.2012, the Collector, Hisar directed the petitioner to deposit deficient stamp duty of Rs.1,79,391/-, Rs.5000/- as registration fees and Rs.5000/- as penalty within 30 days, failing of which, recovery of the amount be effected by attachment of his property. Petitioner preferred appeal before Commissioner, Hisar Division, Hisar, which was dismissed on 18.10.2016. It also observed that petitioner did not appear before the Collector when case was remanded and was proceeded ex-parte.

I find no infirmity with the orders passed. On the basis of report of the audit party, the authority had asked the petitioner to pay the deficient stamp duty alongwith registration fees and penalty. There is no scope for interference in writ jurisdiction. The petition is without any merit and is hereby dismissed.

**(RAJAN GUPTA)**
**JUDGE**

September 26, 2017
'Rajpal'

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