

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

CWP No.16658 of 2015
Date of decision : 21.03.2017

Pritpal Singh and another

...Petitioners

Versus

State of Punjab and another

...Respondents

CORAM: HON'BLE MR. JUSTICE AMIT RAWAL.

Present: Mr. D.S. Gurna, Advocate for the petitioners.

Mr. Yatinder Sharma, Addl. A.G. Punjab.

AMIT RAWAL, J. (Oral)

The petitioners are aggrieved of the impugned order, whereby State authority on the basis of the audit report had raised the demand and instituted the proceedings of recovery of stamp duty against respondents on 11.01.2013 in respect of the registered sale deed.

Learned counsel for the petitioners has relied upon Division Bench Judgment of this Court in *Smt. Chand Kaur and others Vs. State of Haryana and others, 2008(3) RCR (Civil) 776*, to contend that limitation period for recovery is three years from the date of registration of the documents, thus, essentially the dispute could not have been raised being barred by law of limitation.

This fact has not been noticed either by the Collector or by the Commissioner in the appeal. It is strange that Authority initiate the

proceedings at any point of time not realizing the rigours of law of limitation and unnecessarily cause harassment to the litigants by forcing the litigation upon them, rather such act of the respondent cannot be appreciated and authorities are liable to be burdened with costs.

Order under challenge do not take care of the aforementioned fact. The aforementioned finding is also reiterated by the ratio decidendi culled out in Chand Kaur's case (Supra).

Resultantly, impugned orders are hereby set aside.

Writ petition stands allowed, with a cost of ₹10,000/- to be deposited by the State with liberty to take action of recovery against concerned officer in accordance with law.

21.03.2017
pawan

(AMIT RAWAL)
JUDGE

Whether speaking/reasoned:- **Yes/No**

Whether reportable:- **Yes/No**