

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

CWP-21914-2013 (O & M)

Date of decision: 24.07.2017

Jaswinder Singh

....Petitioner

V/s

State of Punjab and ors.

...Respondent(s)

CORAM: HON'BLE MR. JUSTICE RAJAN GUPTA

Present: Mr. Nandan Jindal, Advocate, for the petitioner.

Mr. Vikas Mohan Gupta, Addl.A.G., Punjab.

Rajan Gupta, J. (Oral)

Present writ petition is directed against the order dated 28.02.2012 passed by the Collector as well as the appellate authority directing the petitioner to pay stamp duty to the tune of Rs.21,048/-. Operative part of the order under challenge reads as under:-

“I have heard the counsel for the appellant, perused the written arguments submitted on behalf of State and have also gone through the order in question. In this case the Collector has imposed the deficient stamp duty to the tune of Rs.21,048/- vide orders dated 27.10.2010. The appellant is emphasizing on the point that the Collector has wrongly passed the impugned order in his absence as he has not been afforded any opportunity of hearing or to adduce evidence in support of his respective claim. After going through the case in detail, I do not find any reason to interfere with the orders of the Collector as he has considered the value of the suit property to the tune of Rs.06,13,800/- as per the agreement to sell executed between the parties and the appellant has not produced any evidence to prove the agreement to sell as a forged document. In my

opinion, the Collector has rightly imposed the deficient stamp duty to the tune of Rs.21,048/- vide orders dated 27.10.2010 and there is no illegality in the same. Thus, there is no merit in the appeal and the same is hereby dismissed.”

It is urged before the court on behalf of the petitioner that aforesaid order is non-speaking in nature. Various judgments on the issue have not been taken into consideration. He thus, pray that the matter be remitted back to the same authority for a decision afresh.

This prayer is not opposed by the State counsel.

A perusal of the order shows that the appellate authority has merely upheld the order passed by the Collector. It has not assigned any reasons therein for coming to the conclusion that the stamp duty paid by the petitioner was deficient. It appears that the various judgments relied upon by the parties were either not cited before the authority or over-looked.

Under the circumstances, impugned order passed by the appellate authority is hereby set aside. Matter is remitted to it for a decision afresh after hearing the parties. They shall be at liberty to place reliance upon the judgments cited before this court. Petition is allowed in these terms.

July 24, 2017
sukhpreet

(RAJAN GUPTA)
JUDGE

Whether speaking/reasoned : Yes/No

Whether reportable : Yes/No