

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

**CWP No.8614 of 2011
Date of Decision.06.04.2017**

Anil Mahajan

.....Petitioner

Vs

State of Punjab and others

.....Respondents

Present: Mr. Vijay Lath, Advocate
for the petitioner.

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

CORAM:HON'BLE MR. JUSTICE AMIT RAWAL

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AMIT RAWAL J.(ORAL)

The grievance of the petitioner is that with regard to registered sale deed executed on 08.08.2006 for valuable consideration, the Sub Registrar has woken up after a lapse of three years i.e. 25.09.2009 regarding the deficiency of stamp duty and called upon the petitioner to pay the deficient court fee vide demand notice dated 25.01.2010 (Annexure P-6). The aforementioned action is beyond the period of limitation and therefore, the proceedings initiated are without jurisdiction. All these issues have not been taken into consideration by the Collector or the Commissioner in appeal, thus, the orders under challenge are not justified and liable to be set aside.

Mr. Yatinder Sharma, Addl. A.G., Punjab submits that valuation of court fee is based upon Collector rate. Having realized the aforementioned fact, Annexure P-6 was served upon the petitioner as the authorities found that the Collector rate was higher than what has been shown in the sale deed, thus, urges this Court for dismissal of the writ petition.

I have heard learned counsel for the parties, appraised the paper book and of the view that what cannot be done within limitation, cannot be done in any other manner. The dates aforementioned leaves no manner of doubt that the contemplated action of the authorities calling upon the petitioner to pay the deficient court fee was beyond the period of three years as the sale deed is dated 08.08.2006 and the demand notice is dated 25.01.2010, thus, all the proceedings are vitiated in law.

The authorities were obligated to go into the intricacies of the matter regarding limitation which they failed to do. The findings are, therefore, vitiated in law, liable to be set aside and hereby set aside. The writ petition is allowed.

(AMIT RAWAL)
JUDGE

April 06, 2017
Pankaj*

Whether reasoned/speaking Yes

Whether reportable No