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

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CWP No.25825 of 2013

Date of Decision: November 16, 2017

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M/s Eden Critical Care Hospital Pvt. Ltd.

. . . . Petitioner

Vs.

Chandigarh Administration and others

. . . .Respondents

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CORAM: - HON'BLE MR. JUSTICE RAKESH KUMAR JAIN

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Present: Mr.Puneet Gupta, Advocate, for the petitioner.

Mr.Kapil Kakkar, Advocate, for the respondents.

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RAKESH KUMAR JAIN, J. (ORAL)

The petitioner has challenged the order passed by the Collector, Chandigarh and the Home Secretary (Revenue), Chandigarh dated 8.10.2012 and 27.8.2013 respectively.

In short, the petitioner is a private limited company, who has purchased freehold, partly built-up industrial plot bearing No.115 in the Industrial Area, Phase-I, Chandigarh, Industry No.120 (now converted from industrial purposes into commercial activities/services) measuring 1460.62 sq. yards having 1650 sq. ft. covered area on the ground floor.

According to the petitioner, the total cost of the plot & building as per the collector rate was ₹10,26,04,167/- but the said property was purchased by them for an amount of ₹12,00,00,000/- on which they appended the non-judicial stamp papers worth ₹60,00,000/-. The sale deed was executed on 11.7.2012 but the Sub-Registrar made a reference to the Collector on the same day alleging that the sale deed has been undervalued and the petitioner shall be asked to pay the deficient stamp duty and registration charges. The Collector after issuing notice to the petitioner decided that the stamp duty is chargeable on the total area of the converted plot i.e. 13143.78 sq. ft. which is to be calculated @ ₹18000/- per sq. ft. It was also observed that the total value of 100% share in the said plot comes to ₹23,65,88,040/- and after calculating the stamp duty @ 5% it comes to ₹1,18,29,402/- which was asked to be paid.

Aggrieved against the said order, the petitioner filed statutory appeal before the competent authority. It is submitted that the said appeal has not been decided by the competent authority by passing a speaking order.

Learned counsel for the respondents could not defend the arguments raised by counsel for the petitioner because the order passed by the appellate authority is devoid of any reasons as it only concurs with the order passed by the Collector without touching the issues raised by the petitioner in appeal before him.

I have heard learned counsel for the parties and after examining the record, am of the considered opinion that the impugned order, passed by the appellate authority, is actually devoid of any reason as it only concurs with the decision taken by the Collector and does not show application of mind to decide the issues raised by the petitioner in appeal.

Consequently, the appellate authority is required to pass the order again by giving the reasons in his order. Hence, the present petition is allowed and the order passed by the appellate authority dated 27.8.2013 is hereby set aside and the matter is remanded back to the appellate authority to decide the *lis* again by giving opportunity of hearing and by passing a speaking order.

Parties are directed to appear before the appellate authority on 18.12.2017.

(RAKESH KUMAR JAIN)
NOVEMBER 16, 2017 JUDGE
Vivek

Whether speaking/reasoned Yes/No
Whether reportable Yes/No