IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP No. 24145 of 2016

Date of decision : 09.08.2017

Amazon Enterprises Pvt. Ltd.

....Petitioner

V/s

State of Punjab & ors.

....Respondents

BEFORE : HON'BLE MR. JUSTICE RAJAN GUPTA

Present: Mr. Vaibhav Jain, Advocate for the petitioner.

RAJAN GUPTA J.

Petitioner has sought a writ in the nature of certiorari for quashing of orders dated 20.07.2016 & 24.02.2016 whereby liability of ₹17,17,740/- has been fastened on it for affixing deficit stamp duty. Learned counsel for the petitioner has challenged the orders primarily on the ground that service was not effected on it at his registered office. The authority proceeded ex-parte against petitioner-company. Besides, property was purchased in 2007. The authority erred in taking into consideration construction raised thereon. The orders are, thus liable to be set-aside. I am not convinced with the plea raised by the petitioner. According to report on record, service was duly effected on the Chandigarh office of the petitioner-company. He, thereafter, appeared before the appellate authority who considered all the issues and came to the conclusion that petitioner had not paid deficient stamp duty. It appears that a audit party was also constituted which found that there were house, buildings and other structures on the land in question. The details of covered constructed area have not been entered into Vasika. Keeping in view Collectors rate, value of Vasika was assessed

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as ₹1439.16 lacs and stamp duty as 129.52 lacs. Petitioner was, thus, directed to deposit the deficient stamp duty. I find no infirmity with the orders passed. It appears that during the audit conducted in the office of Sub Registrar, Mansa, audit party found deficiency in stamp duty to the tune of ₹17,17,740/-. In order to evade the same, petitioner company got executed the sale-deed by showing gair-mumkin land as agricultural land. Despite the fact that proper service was effected on the petitioner-company at its registered office, no one appeared to contest the same. As a result, liability of ₹17,17,740/- has been fastened on it for deficit stamp duty. Moreover, appeal was preferred after a gap of five years and petitioner-company has not been able to show any cogent reasons for delay in preferring the appeal.

Petition is, thus, without any merit and is hereby dismissed.

August 09, 2017 (RAJAN GUPTA)
Ajay JUDGE

Whether speaking/reasoned: Yes/No

Whether reportable: Yes/No

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