

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

CWP No.20762 of 2017

Date of Decision: 27th September, 2017

Bhim Singh

. . . . Petitioner

Vs.

State of Punjab and others

. . . . Respondents

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

Present: Mr.Anil Kumar Garg, Advocate,
for the petitioner.

RAKESH KUMAR JAIN, J. (ORAL)

The issue involved in this case is as to whether the petitioner is liable to pay stamp duty at the collector rate prevailing at the time of entering into agreement to sell the property or at the time the sale deed was executed and produced for registration.

The brief facts given to the Court during the course of hearing are that the agreement to sell was entered on 1.12.2001. Last date for execution of the sale deed was 1.12.2003. The seller did not come forward to perform his part of the contract, therefore, the purchaser/petitioner had to file suit for specific performance and permanent injunction which was decreed on 5.9.2008. Thereafter, by filing the execution application, the sale deed was registered through the Court on 29.5.2012. At the time when the sale deed was presented for registration, it was impounded by the Sub Registrar and was never handed over to the petitioner. The matter went to the Collector. The Collector found the deficiency of stamp duty and asked the petitioner to pay the deficient stamp duty for the purpose of execution of the registration of sale deed. The order of the Collector was challenged by the petitioner before the Divisional Commissioner in terms of Section 47-A(4) of the Indian Stamp Act,

1899 [for short ‘the Act’]. The said appeal was also dismissed. Thereafter the petitioner has approached this Court.

Learned counsel for the petitioner submits that the petitioner is not liable to pay the stamp duty because he is not at fault as the sale deed was not got registered by the vendor after the agreement to sell was entered on 1.12.2001. Therefore, the petitioner was liable to pay the stamp duty on the collector rate prevailing at the time of agreement to sell. In support of his submissions, he has relied upon a decision of the Supreme Court rendered in the case “*M/s Residents Welfare Association, Noida Vs. State of UP and others*” 2009(14) SCC 716.

I have heard learned counsel for the petitioner and after examining the available record, am of the considered opinion that the question involved in this case is no more *res integra* because it has already been decided by this Court in *CWP No.2256 of 2017* titled as “*Narender Kumar Vs. State of Haryana and others*” decided on 21.8.2017 after taking into consideration the decision rendered by the Supreme Court in the case of *M/s Residents Welfare Association, Noida (Supra)* and the decision rendered by the Supreme Court in the case of “*State of Haryana and others Vs. Manoj Kumar*” 2010 (4) SCC 350.

In view thereof, I do not find any merit in the present petition as the matter is fully covered by the decision rendered by this Court in the case of *Narender Kumar (Supra)*.

Dismissed.

27th SEPTEMBER, 2017
Vivek

(RAKESH KUMAR JAIN)
JUDGE

Whether speaking/reasoned

Yes/No

Whether reportable

Yes/No

Vivek Pahwa
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I attest to the accuracy and
integrity of this document