

CWP No.23003 of 2017

[1]

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

**CWP No.23003 of 2017
Date of decision:09.10.2017**

Randhir Singh and others ...Petitioners

Versus

State of Haryana and others ...Respondents

Coram: Hon'ble Mr. Justice Rakesh Kumar Jain

Present: Mr. Munish Kumar Garg, Advocate,
for the petitioners.

Rakesh Kumar Jain, J. (Oral)

This petition is filed in order to challenge the orders of the Collector as well as the Divisional Commissioner, by which the petitioners have been asked to pay the deficient stamp duty.

The Collector passed the order against the petitioners on 28.07.2016, against which the petitioners have availed their right of appeal under Section 47-A(4) of the Indian Stamp Act, 1899, as applicable to the State of Haryana (hereinafter referred to as the "Act"), for which the limitation provided is of 30 days. The appeal, however, was filed on 29.12.2016, after a delay of 124 days. The Divisional Commissioner dismissed the appeal filed by the petitioners on the ground that they have failed to assign any sufficient reason for condonation of delay.

During the course of hearing, learned counsel for the petitioners was repeatedly asked by this Court about the reason for causing delay in filing of the appeal, to which he had replied that the petitioners were served with the

notice by the Collector for taking a decision in regard to the reference but on the same day, the reference was decided. However, he has not uttered a word that the order of the Collector was not within their knowledge and, therefore, they could not file the appeal within time.

From a bare perusal of the record, I am of the opinion that the order of the Collector was within the knowledge of the petitioners and the ground taken by them that they were not aware of the period of limitation is of no consequence because ignorance of law is no excuse. The appeal had to be filed within 30 days but it was filed after a delay of 124 days and, therefore, the Divisional Commissioner has rightly passed the order, dismissing their appeal on the ground of delay.

No other point has been raised.

In view of the above, the present petition is hereby dismissed being denuded of any merit, though without any order as to costs.

October 09, 2017
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(Rakesh Kumar Jain)
Judge

Whether speaking / reasoned : Yes/No

Whether reportable : Yes/No