

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

CWP 682 of 2017

Date of decision: 17.1.2017

Gurmit Singh

Petitioner

vs.

State of Punjab and ors

Respondent

Present: Mr. Jagjit Singh, Advocate.

**M.M.S.BEDI,J.**

The main grievance of the petitioner is that as per Section 47-A (4) of the Stamp Act, 1899 the proceedings for under valued property can be initiated within three years from the date of registration of the document/ instrument. In this case the document was executed on 10.8.2010, whereas the notice has been issued on 25.11.2016.

The petitioner has already filed objections, which seem to have not been considered by respondent No.2.

Counsel for the petitioner submits that since the show cause notice is patently illegal, the petitioner has a right to approach this court to challenge the same. Counsel has relied upon **Atam Praksh Pasricha vs. State of Haryana and ors 2015(1) Law Herald 545**, wherein a Co-ordinate Bench of this Court had quashed the notice regarding recovery pursuant to the under valuation of the stamp duty. A perusal of the said judgment indicates that the existence of remedy of contesting the notice and availability of right of appeal had not been brought to the notice of the Hon'ble Bench. The interest of justice, would be adequately met, in case this petition is disposed of with a direction that the grievance/ objections of

the petitioner submitted vide Annexure P-4 would be decided expeditiously without prejudice to the right of the opposite party or the petitioner to file an appeal. It goes without saying that during pendency of the proceedings before the Collector, no recovery can be effected. All the pleas of fact and law raised in this petition, would be available to the petitioner. It is expected that a speaking order will be passed while deciding the objections of the petitioner.

The petition stands disposed of in the above terms.

January 17 ,2017  
TSM

( M.M.S.BEDI )  
JUDGE

Whether speaking/ reasoned

Yes/ No

Whether Reportable

Yes/ No