

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CWP No.13187 of 2013

Date of Decision: 26.10.2018

Subhneet Jain

.....Petitioner

Vs.

State of Punjab and others

.....Respondents

CORAM: HON'BLE MS. JUSTICE RITU BAHRI

Present:- Mr.Sunil Agnihotri, Advocate, for the petitioner.

Ms.Ambika Sood, DAG, Punjab.

RITU BAHRI, J. (ORAL)

Petitioner is seeking quashing of the notice dated 17.05.2013 (Annexure P-1) issued by respondent No.4, whereby after the lapse of near four years the respondent No.4 has ordered the petitioner to deposit the less stamp duty i.e.Rs.2,00,000/- within two days otherwise action will be taken against him vide Section 48-A of the Stamp Act.

Learned counsel for the petitioner contends that petitioner is permanent resident of District Hoshiarpur and after the death of her husband, her mother transferred a shop vide transfer deed dated 17.04.2009 in favour of the petitioner vide transfer deed Vasika No.129 bahi 1 Jilad No.1539 in the presence of the witness. At the time of execution of the transfer deed requisite stamp duty as directed by respondent No.4 was affixed by the petitioner as per rules.

Learned counsel for the petitioner has referred to the judgment in the case of Rishab Jain Vs. State of Punjab and others passed in CWP

after 4 years. This notice has been issued by Tehsildar-cum-Sub Registrar, Mukerian, who does not have the jurisdiction to pass this order after registration as the jurisdiction vests with the Collector and secondly, the proceedings cannot be initiated after a period of 3 years as per Section 47-A(3) of the Indian Stamp Act, 1899 (applicable to Punjab).

Learned counsel for the respondent-State not opposed the plea taken by the counsel for the petitioner that Sub-Registrar does not have the jurisdiction to pass the order of recovery of deficiency in Stamp Duty and the maximum of limitation provided under Section 47-A(3) of the Act is 3 years from the date of execution of the document for the purpose of recovery of deficiency in Stamp Duty.

In view of the above, present writ petition is allowed and impugned notice dated 17.05.2013 (Annexure P-1) is set aside.

(RITU BAHRI)
JUDGE

26.10.2018
anil

Whether speaking/reasoned Yes/No

Whether reportable Yes/No