

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

**CWP No. 18081 of 2015
Date of Decision: 10.01.2018**

BHARAT BHUSHAN

..... Petitioner

V/s.

**DIVISIONAL COMMISSIONER, PATIALA DIVISION, PATIALA,
PUNJAB AND OTHERS**

.....Respondents

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

Present: Mr. Amit Goyal, Advocate,
for the petitioner.

Mr. H.S. Sitta, AAG, Punjab.

RAKESH KUMAR JAIN, J. (Oral)

The petitioner has challenged the order dated 20.02.2014 passed by the Collector (Deputy Commissioner), Barnala and order dated 06.01.2015 passed by the Divisional Commissioner, Patiala Division, Patiala whereby the petitioner has been ordered to deposit the additional stamp duty of ₹ 97,800/-.

Learned counsel for the petitioner has submitted that the transfer deed bearing Vasika No. 1814 dated 09.06.2010 of the property in question was registered with the Sub-Registrar, Barnala after paying the proper stamp duty. It is averred in Para No. 3 of the writ petition that after a period of three years, two months and seventeen days, i.e. on 26.08.2013, the Sub-Registrar, Barnala made a reference to the Collector, Barnala stating therein that the petitioner has paid a deficient stamp duty to the tune of ₹ 46,000/-.

In reply thereto, the respondents have submitted that the contents of Para No. 3 of the petition are matter of record.

Learned counsel for the petitioner has relied upon a decision of this Court rendered in the case of *Sharmila Rani and Others Vs. State of Punjab and Others*; 2016(3) RCR (Civil) 166 in which this Court has observed that the proceedings under Section 47A (3) of the Indian Stamp Act, 1899, as applicable to the State of Punjab, cannot be initiated beyond a period of three years, whereas, in that case reference was made after the expiry of three years and three months.

Learned State counsel has though vehemently argued but could not deny the fact that the reference has been made by the Sub Registrar, Barnala after the expiry of three years from the date of registration of the document. He also failed to cite law contrary to the law cited by the learned counsel for the petitioner.

In view of above, the present petition is allowed and the impugned orders are hereby set aside on the ground that the limitation to invoke the jurisdiction of the Registrar is only three years from the date of registration as has been held by this Court in the case of *Sharmila Rani and Others (Supra)*.

January 10, 2018

Ess Kay

(RAKESH KUMAR JAIN)
JUDGE

Whether speaking / reasoned	:	Yes	/	No
Whether Reportable	:	Yes	/	No