

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

CWP No. 12071 of 2018

Date of decision : 31.10.2018

Renu Devi

...Petitioner

V/s

Commissioner, Hisar Division, Hisar & ors.

...Respondents

BEFORE : HON'BLE MR. JUSTICE RAJAN GUPTA

Present: Mr. Amit Kumar Jain, Advocate for the petitioner.

Mr. Sourabh Mohunta, DAG Haryana.

RAJAN GUPTA J.

Petitioner has impugned the order dated 10.10.2017 (Annexure P-3) passed by Commissioner, Hisar Division primarily on the ground that he received notice after a lapse of three years. Thus, section 47-A of the Indian Stamp Act, 1899 could not have been invoked for recovery of deficient stamp duty. He has referred to letter, Annexure P-1 in support of his contention. Plea is refuted by State counsel. Referring to Annexure R/2 to the reply, he submits that Sub Registrar took cognizance of the matter on 15.07.2014 i.e. within the prescribed period. This court finds that the impugned order does not deal with these rival contentions. To that extent the order is non-speaking and cryptic. Same is hereby set-aside. Matter is remitted to same authority for decision afresh after affording opportunity of hearing to both the parties. Parties shall be at liberty to place reliance on judgments cited before this court.

Allowed in these terms.

October 31, 2018

Ajay

(RAJAN GUPTA)
JUDGE

Whether speaking/reasoned:

Yes/No

Whether reportable:

Yes/No