IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH.

CWP No.20835 of 2014 (O&M)
Date of decision: February 15, 2017

Om Parkash Saraogi ...Petitioner

Versus

Commissioner, Hisar Division,
Hisar & others ...Respondents

CORAM: **HON'BLE MR. JUSTICE RAJAN GUPTA**

Present: Mr. Sanjiv Gupta, Advocate for the petitioners.
Mr. Rohit Arya, AAG, Haryana.

Rajan Gupta, J.

Petitioner has prayed for a writ in the nature of certiorari for quashing order dated 09.01.2014 (Annexure P-6), passed by District Collector, Sirsa as well as order dated 30.06.2014 (Annexure P-8), passed by Commissioner, Hisar Division, Hisar, whereby he has been ordered to pay Rs.4,10,305/- as stamp duty under Section 47-A of the Indian Stamp Act.

Learned counsel for the petitioner submits that stamp duty paid by the petitioner was as per the prevalent rate at the time of finalization of sale, whereas the authorities have wrongly assessed the market value of the property. He has submitted that petitioner had not been granted any opportunity of hearing before passing the impugned order by the Collector. Thus, orders passed by the authorities below deserve to be set-aside.

Plea has been opposed by the learned State counsel. According to him, valuation of the sale deed comes to Rs.90,61,100/-, on which stamp duty of Rs.6,34,305/- and registration fee of Rs.15002/- was required to be paid by the petitioner, whereas he had affixed stamp duty of Rs.2,24,000/- showing the valuation as Rs.32,00,000/-. Thus, the sale deed was rightly impounded by the Sub Registrar.

I have heard learned counsel for the parties and given careful thought to the facts of the case.

Brief factual matrix of the case is that plot No.244, New Mandi Township, Sirsa was allotted by HUDA to the cousin brother of petitioner namely, Bal Kishan and sale deed was registered in his favour on 5.11.1997. There was a deal between said Bal Kishan and the petitioner, according to which the plot was given to the petitioner. Bal Kishan made construction on the said plot and same was mortgaged with the Bank. Since Bal Kishan required money to redeem the house from the bank, he agreed to sell the house to Om Parkash for a sum of Rs.30.00 lacs. After getting NOC from the bank, sale deed was executed showing its value to be Rs.32.00 lacs. However, the Sub Registrar had made a note that valuation of the sale deed comes to Rs.90,61,100/-, on which a stamp duty of Rs.6,34,305/- and registration fee of Rs.15002/- was required to be paid by the petitioner. Petitioner, however, refused to pay the same. Vide order dated 09.01.2014, District Revenue officer, exercising the powers of Collector, Sirsa ordered recovery of the amount in question. Petitioner filed appeal, which was dismissed on 30.06.2014 by the Commissioner, Hisar Division, Hisar.

I find no infirmity with the orders passed. It is evident that the stamp duty is payable on the valuation as it exists on the date of registration. The Collector is fully competent to determine the valuation of the document as per market value of the property, on its presentation. The petition is without any merit and same is hereby dismissed.

February 15, 2017 **(RAJAN GUPTA)**
'Rajpal' **JUDGE**

Whether speaking / reasoned Yes / No

Whether Reportable: Yes / No