

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

CWP-18072-2018

Date of decision-25.07.2018

M/S Supertech Ltd.

...Petitioner

Vs.

State of Haryana and others

...Respondents

CORAM:- HON'BLE MR. JUSTICE JITENDRA CHAUHAN

Present: Mr. Surjeet Bhadu, Advocate for the petitioner.

JITENDRA CHAUHAN, J.

This writ petition under Articles 226/227 of the Constitution of India has been filed for issuance of a writ in the nature of certiorari for quashing the order dated 08.03.2018 (Annexure P-4) passed by Commissioner, Gurugram Division and order dated 08.05.2017 (Annexure P-2) passed by Collector, Gurugram holding deficiency in payment of stamp duty of ₹73,42,500/- by the petitioner in respect of sale deed dated 10.03.2015.

Learned counsel contends that the land in question was registered by the Sub-Registrar, Sohna on 10.03.2015. On 18.08.2015, the reference was made to the Collector under Section 47-A of Indian Stamp Act, 1899. It is asserted that after registration of the document, the Sub-Registrar has been rendered *functus officio*. Further, learned counsel cites a judgment passed by this Court in CWP-23687-2014, titled as “**Zile Singh Vs. Commissioner, Hisar Division, Hisar and others**” decided on 30.03.2016.

I have heard learned counsel for the petitioner and have gone through the case file.

It is to be noticed that the sale deed No.5577 dated 10.03.2015 parcel of 4.895 acres of land situated in the revenue estate of Mohammadpur Gujjar, Tehsil Sohna, District Gurugram, the duty was paid as towards agricultural land. However, during the audit report, it came up that in fact the licence for the same land had already been obtained vide licence No.124/2014 for developing colony. This fully establishes fact that the registered deed is not regarding agricultural land rather the same is regarding residential land on which the Collector has rightly assessed the stamp duty. Therefore, no interference in the impugned orders is called for. The facts of the instant case are distinguishable from the facts of the reported case.

Consequently, the present writ petition stands dismissed.

(JITENDRA CHAUHAN)
JUDGE

25.07.2018

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