IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP No.28347 of 2013
Date of Decision: 26.10.2018

Sukhwinder Singh and others ....Petitioners

Vs.

State of Punjab and others ....Respondents

CORAM: HON'BLE MS. JUSTICE RITU BAHRI

Present:- Mr.Ravi Chadda, Advocate, for the petitioners.

Ms.Ambika Sood, DAG, Punjab.

*****

RITU BAHRI, J. (ORAL)

Petitioners are seeking quashing of the notice dated 10.12.2013 (Annexure P-1) issued by respondent No.4, whereby after the lapse of near four years the respondent No.4 has ordered the petitioners to deposit the less stamp duty within two days otherwise action will be taken against him vide Section 48-A of the Stamp Act.

Learned counsel for the petitioners contends that petitioners executed 7 different memorandum of the deposit of title deed, they have executed the said deed for the purpose of equitable mortgage with State Bank of India and Punjab and Sind Bank on different dates. Thereafter, respondent No.4 has raised the objections regarding the recovery of the less stamp duty/fees after the lapse of 4 years (vide Annexure P-1 and P-2) passed by Office of Joint Registrar, Tanda.

Learned counsel for the petitioner submits that similar writ petition i.e. CWP No.13187 of 2013 has been allowed in view of the judgment passed in the case of Rishab Jain Vs. State of Punjab and others passed in CWP No.13179 of 2013. In the present case,notice (Annexure P-1) has been given after 4 years by Joint Registrar, Tanda, 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 petitioners that Joint 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 10.12.2013 (Annexure P-1) is set aside.

(RITU BAHRI)
JUDGE

26.10.2018
anil

Whether speaking/reasoned Yes/No

Whether reportable Yes/No