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

CWP No.20508 of 2018

Date of decision: September 28, 2018

Nriпти Bhalla and another

...Petitioners

Versus

State of Haryana and others

...Respondents

Coram: Hon'ble Mr. Justice Rakesh Kumar Jain

**Present: Mr. Hemant Bassi, Advocate,
for the petitioners.**

Rakesh Kumar Jain, J.

The petitioners are aggrieved against the order of the Collector, Panchkula dated 29.08.2013 and the order of the Commissioner, Ambala Division, Ambala dated 09.05.2018, by which they have been asked to pay the deficient stamp duty and registration charges.

In brief, Plot No.289, Phase-2, measuring 1000 sq. yds., Industrial Area, Panchkula was allotted by the HUDA to Jitender Kumar Sangri and Ajay Kumar Sangri (hereinafter referred to as the “vendors”) on freehold basis. The vendors entered into an agreement to sell the aforesaid plot on 10.11.2009 with the petitioners for a consideration of ₹84 lacs. The petitioners executed GPA on 10.11.2009 appointing Akshay Bhalla, son of petitioner no.1, as the GPA Holder authorizing him to deal with all the matters pertaining to the said plot including the power to sell and transfer etc.

Thereafter, the HUDA granted requisite permission on

26.10.2012 and the formal sale deed was registered on 26.04.2013. However, the petitioner was asked to pay the stamp duty not on the basis of the agreement dated 10.11.2009 but on the basis of the rates prevalent at the time of registration of sale deed dated 26.04.2013. The Collector in this regard passed the order on 29.08.2013 and raised the demand on 03.10.2013. The said order was challenged by the petitioners by way of appeal, which has been dismissed on 09.05.2018 and again the demand has been raised on 13.07.2018. Hence, the present petition.

Counsel for the petitioners has submitted that the value of the property in question has to be seen for the purpose of stamp duty and registration charges on the date of agreement to sell and not on the date of registration of sale deed and has relied upon a judgment of the Supreme Court rendered in the case of **M/s. Residents Welfare Association, Noida vs. State of U.P. & Ors.**, 2009(14) SCC 716. He has also referred to a Single Bench judgment of the Madras High Court rendered in the case of **Mrs. G. Mary Chellathai vs. Tamilnadu Inspector General of Registration & Principal Revenue Authority, Office of the IG of Registration Santhome High Road, Chennai 600 028 and others**, 2018 AIR CC 1602.

After hearing learned counsel for the petitioners and examining the available record, I am of the considered opinion that the case of the petitioners is squarely covered by the decision of this Court rendered in the case of **Gian Chand vs. State of Haryana and others**, CWP No.2222 of 2017, decided on 11.09.2018, in which it has been held that the Collector shall determine the valuation of the instrument on the basis of the market value of the property at the rate when the document was tendered for registration.

Consequently, the present petition is hereby dismissed being denuded of any merit in terms of the decision of this Court rendered in **Gian Chand's (supra)**.

September 28, 2018
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(Rakesh Kumar Jain)
Judge

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