IN THE HIGH COURT FOR THE STATES OF PUNJAB AND HARYANA AT CHANDIGARH

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CWP No.2298 of 2018 (O&M)
Date of Decision: 09.02.2018

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Winkey Sharma and another

. . . . . Petitioners

Vs.

Chandigarh Administration and others

. . . . . Respondents

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CORAM: HON'BLE MR.JUSTICE RAKESH KUMAR JAIN

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Present: - Mr.Ghulam Nabi Malik, Advocate,
for the petitioners.

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RAKESH KUMAR JAIN, J. (ORAL)

The petitioners have challenged the order dated 24.8.2017 passed by the Collector-cum-Deputy Commissioner, Chandigarh alleging that the value of the land sold by them has been wrongly determined.

In brief, the petitioners were the owners of Shop-Cum-Flat No.453-454, Motor Market, Manimajra, Chandigarh to the extent of 25% each till the date of its disposal on 29.7.2013 by way of sale deed for a consideration of ₹1.30 crores in which it is specifically mentioned that the stamp duty and registration charges shall be borne by the purchaser. However, the petitioners are aggrieved against the order dated 24.8.2017 passed by the Collector-cum-Deputy Commissioner, Chandigarh by which he has assessed the collector rate of the property sold by them. Accordingly, it is submitted that the Income Tax Department in the assessment order, for the assessment year 2014-2015, taken note of the order of the Collector-cum-Deputy Commissioner.

After hearing learned counsel for the petitioners and taking into consideration the aforesaid facts and circumstances, I am of the considered opinion that if the petitioners are aggrieved against the order of assessment by the Income Tax Department than the statutory remedy of appeal is available to them but insofar as the deficiency of the stamp duty is concerned, it is the liability of the purchaser and not of the seller.

With these observations, the present petition is hereby disposed of.

(RAKESH KUMAR JAIN)
JUDGE

09.02.2018
Vivek

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