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

CWP No.24523 of 2018

Date of decision: September 25, 2018

Bhudev Kumar

...Petitioner

Versus

The State of Haryana and others

...Respondents

Coram: Hon'ble Mr. Justice Rakesh Kumar Jain

Present: Mr. Gursher Singh Bhandal, Advocate,
for the petitioner.

Rakesh Kumar Jain, J.

The petitioner has challenged the order dated 26.10.2015 passed by the Collector, Gurugram and the order dated 26.07.2018 passed by the Commissioner, Gurugram Division, Gurugram, by which he has been asked to pay the deficient stamp duty and registration charges.

In brief, the petitioner had allegedly purchased the agricultural land measuring 16 Kanals comprised in Killa Nos.8(8-0) and 13 (8-0), Khewat No.1726, Khata No.2288, Mustatil No.257, situated in the revenue estate of village Sohna, Tehsil Sohna, District Gurugram vide sale deed executed on 03.04.2013. The Sub Registrar made a reference on 15.02.2015 in terms of Section 47-A(3) of the Indian Stamp Act, 1899, as applicable to the State of Haryana (hereinafter referred to as the "Act") with an objection that after 9 days of the execution of the sale deed, the aforesaid land was sold as residential plots even without obtaining the CLU from the appropriate authority, therefore, the land in question should not have been treated as "agricultural" but "residential" in nature. The reference was accepted by the Collector, directing the petitioner to deposit the stamp duty of ₹23,15,600/- within a period of two

months on the ground that the collector rate of the land in question was ₹6,000/- per sq. yard.

Against the order of the Collector, the petitioner filed the statutory appeal before the Divisional Commissioner, which has been dismissed by the Appellate Authority on 26.07.2015. Hence, the present petition.

Learned counsel for the petitioner has submitted that the land was agricultural in nature at the time of its purchase.

I have heard learned counsel for the petitioner and examined the available record with his able assistance.

It is one of such cases in which the petitioner has to be solely blamed. There is no dispute that the petitioner had purchased 16 Kanals of land but just after 9 days of its purchase, sold the said land by carving out residential plots, even without obtaining CLU from the appropriate authority, vide Vasika Nos.200/12.04.2013, 208/12.04.2013, 300/18.04.2013, 635/13.05.2013, 885/27.05.2013, 238/15.04.2013, 361/23.04.2013, 418/29.04.2013, 484/01.05.2013, 889/27.05.2013, 843/24.05.2013, 1214/13.06.2013, 1221/13.06.2013 and 3106/15.10.2013. There is also no dispute that the petitioner was duly summoned by the Collector to answer the reference as to whether he is liable to pay the deficient duty or not? The petitioner has not denied that he had received the summons but neither he appeared himself nor through any counsel before the Collector. The Collector then had to peruse the record himself and passed the order accordingly. Not only this, the petitioner did not appear before the Appellate Authority even after filing the appeal. The petitioner has not given any reason in his petition for not contesting his statutory appeal. However, counsel for the petitioner has

orally submitted that the lawyer engaged by him did not appear but the petitioner himself should have put in appearance and contested the order of the Collector. There is no denial on the part of the petitioner that he had paid less stamp duty on the land purchased by him which was sold by him within 9 days from its purchase as residential plots. Thus, in the absence of any contest by the petitioner either before the Collector where he was duly summoned and not even contesting his appeal in which he remained *ex-parte*, I do not find any reason to interfere in the present petition.

Thus, keeping in view the aforesaid facts, circumstances especially the act and conduct of the petitioner and the fact that he had sold the land purchased by him within 9 days as residential plots even without obtaining CLU from the appropriate authority, the present petition is hereby dismissed being denuded of any merit, though without any order as to costs.

September 25, 2018
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(Rakesh Kumar Jain)
Judge

Whether speaking / reasoned : Yes/No
Whether reportable : Yes/No