IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH.

CWP No.3993 of 2018 (O&M)
Date of decision: December 11, 2018

Smt. Kelawati ...Petitioner

Versus

State of Haryana and others ...Respondents

CORAM: **HON'BLE MR. JUSTICE RAJAN GUPTA**

Present: Mr. Vijay Singh, Advocate for the petitioner.
Mr. Saurabh Mohunta, DAG, Haryana.

Rajan Gupta, J.

Petitioner has prayed for a writ in the nature of certiorari for quashing order dated 05.02.2015 (Annexure P-4), passed by Collector, Jind, whereby recovery of Rs.3,31,637/- on account of deficient stamp duty alongwith registration fees of Rs.5000/- has been ordered against the petitioner, as well as order dated 02.01.2018 (Annexure P-6), dismissing the appeal filed by petitioner on the ground of delay.

Learned counsel for the petitioner has submitted that the transfer of land in favour of petitioner and respondent No.5 was genuine and legal. Neither any survey was ever conducted by the revenue officials nor report of any such survey was supplied to the petitioner. Thus, orders passed by the authorities below deserve to be set-aside.

Plea has been opposed by the learned State counsel. A short reply by way of affidavit of Wazir Singh, Sub Registrar, Safidon was also filed on behalf of respondents No.1 to 4. According to State counsel, the authorities below have rightly directed the petitioner to pay the stamp duty/registration fee.

Brief factual matrix of the case is that petitioner as well as respondent No.5 had purchased land measuring 04 Kanals 05 Marlas, vide sale deed No.350 dated 16.05.2012. On the basis of a reference sent by the Sub Registrar, Safidon under Section 47-A(3) of Indian Stamp Act, in view of audit report carried out by the audit team of Accountant General, Haryana, proceedings under section 47-A of the Indian Stamp Act were initiated against the petitioner. Vide order dated 5.2.2015, the Collector, Jind ordered recovery of Rs.3,31,637/- on account of deficient Stamp/Registration Fee and Rs.5000/- as registration fee, under Section 47-A of the Indian Stamp Act. Petitioner preferred appeal before Commissioner, Hisar Division, Hisar, but the same was dismissed vide order dated 02.01.2018 by observing that stamp duty was rightly calculated as the plot in question is situated in a residential colony.

I find no infirmity with the orders passed. It is evident that the transfer deed dated 16.5.2012 does not specify the purpose, for which the property was transferred. On the basis of report of the Audit Party, the authority had asked the petitioner to pay the additional stamp duty and registration fee. I find no scope for interference in writ jurisdiction. The petition is without any merit and same is hereby dismissed.

(RAJAN GUPTA)
JUDGE

December 11, 2018
'Rajpal'

Whether speaking / reasoned Yes / No

Whether Reportable: Yes / No