

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

LPA No.1532 of 2018

DATE OF DECISION:01.12.2018

State of Haryana & others

...Appellants

Vs.

Rajdeep Singh & another

...Respondents

**CORAM:- HON'BLE MR.JUSTICE MAHESH GROVER
HON'BLE MR.JUSTICE LALIT BATRA**

Present: Mr. Samarth Sagar, Additional AG, Haryana.

MAHESH GROVER, J. (Oral)

This appeal is directed against judgement of learned Single Judge, dated 04.09.2017 and accompanied by a delay of 316 days in re filing without offering any justifiable explanation. Besides, we have perused the impugned order and do not find any reason to disagree with the observations of the learned Single Judge who has held that the stamp duty is payable on the actual sale transaction and not based on the consideration mentioned in the agreement to sell. That apart competent authority has to examine the adequacy of the stamp duty in accordance with provisions of law and follow a complete mechanism as provided in this regard. Hence, instant appeal is dismissed both on ground of delay and merits.

**(MAHESH GROVER)
JUDGE**

01.12.2018
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**(LALIT BATRA)
JUDGE**

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