

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

CWP No.5634 of 2019

Date of decision:-07.03.2019

Jaswant Singh and others

.....Petitioners

versus

State of Haryana and others

.....Respondents

CORAM:- HON'BLE MR. JUSTICE TEJINDER SINGH DHINDSA

Present:- Mr. N.S. Panwar, Advocate for the petitioners.

TEJINDER SINGH DHINDSA, J.(ORAL)

Challenge in the instant petition is to the order dated 09.01.2018 (Annexure P-1) passed by the Collector, Gohana, vide which the petitioners have been directed to pay stamp duty amounting to Rs.5,87,500/- regarding release deed No.1831 dated 14.07.2017. Further challenge is to the order dated 22.06.2018 (Anexure P-2) passed by the Divisional Commissioner, Rohtak Division, Camp Sonapat, dismissing the appeal filed by the petitioners and affirming the order dated 09.01.2018 passed by the Collector.

Brief facts are that one Kidara son of Sh. Nathu was owner in possession of agricultural land measuring 53 kanals 18 marlas. He executed a release deed in favour of the petitioners vide release deed No.1831 dated 14.07.2017. Petitioners herein are the grandsons of the real brother of Kidara.

The Collector, Gohana vide order dated 09.01.2018 (Annexure P-1) has passed the impugned order calling upon the petitioners to deposit registration fee of Rs.14,900/- and stamp duty of Rs.5,72,700/- i.e.total Rs.5,87,500/- on the basis that the release deed executed by Kidara is not in favour of direct blood relations and the petitioners herein do not fall

under the exemption provided under Article 55 of Schedule 1-A of the Indian Stamps Act 1899.

Counsel representing the petitioners would argue that the executant namely Kidara is unmarried and the petitioners being grand children of real brother of the executant are his legal heirs as property would dwell upon them alone after the death of Kidara. Further submitted that executant Kidara is still alive and he has even made a will in favour of the petitioners. Further urged that even if the release deed in question was to be set aside/cancelled, the property would in any case fall to the share of the petitioners after death of the executant/Kidara.

Having heard counsel for the petitioners at length, this Court is of the considered view that there is no merit in the instant petition and the same deserves to be dismissed.

Counsel does not controvert that the Government of Haryana in exercise of the powers vested under Section 9 of the Indian Stamps Act 1899, had issued instructions dated 16.06.2014 and whereby exemption from stamp duty on release of land by the owner in his life time was granted to blood relations within the family i.e. Parents, children, grand-children, brother/s, sister/s and husband-wife. In other words the petitioners herein being the grandsons of the brother of the executant Kidara do not fall in the exempted category.

In view of the above, the impugned order is perfectly just and valid. There is no infirmity in the same.

Petition is dismissed.

(TEJINDER SINGH DHINDSA)
JUDGE

07.03.2019

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Whether speaking/reasoned : Yes/No

Whether reportable : Yes/No