

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

(1)

CWP No. 13002 of 2016.

Date of Decision: 06.02.2019.

M/s Beri Electric Company

... Petitioner

Versus

Punjab State and others

... Respondents

(2)

CWP No. 13013 of 2016.

M/s Beri Electric Company

... Petitioner

Versus

Punjab State and others

... Respondents

CORAM :

Hon'ble Mr. Justice Jitendra Chauhan

Present :

Mr. Sudhir Paruthi, Advocate,
for the petitioner(s) in both the petitions.

Mr. Vikas Mohan Gupta, Addl. AG Punjab.

JITENDRA CHAUHAN.J.(ORAL)

This judgment shall dispose of afore-mentioned two civil writ petitions as common questions of law and facts are involved therein.

The facts are being taken from CWP No. 13002 of 2016. The petitioner-company seeks quashing of order dated 10.03.2015 (Annexure P-4) passed by Collector, Jalandhar and order dated 21.03.2016 (Annexure P-5) passed by the Commissioner, Jalandhar Division, Jalandhar whereby a sum of Rs.1,30,071/- was ordered to be recovered from the petitioner on account of deficient stamp duty and interest.

It is contended that a shop measuring 295 sq. feet situated in Abadpura, Model Town road, Jalandhar-I was purchased by

the petitioner for a total consideration of Rs.14,25,000/- vide registered sale deed No. 3640 dated 16.07.2010 (Annexure P-1) from one Paramvir Kaur. An amount of Rs.1,14,000/- was paid towards stamp duty. On the complaint filed by one Joginder Pal Verma, the petitioner was issued a notice by the Collector. The petitioner appeared before the Collector and explained that the shop falls within the locality of Abadpura. The Collector after visiting the spot along with Halqa Patwari, vide order dated 26.09.2012 (Annexure P-2), ordered to withdraw the notice. However, the complainant filed an appeal before Commissioner, Jalandhar Division, Jalandhar against the order dated 26.09.2012 (Annexure P-2). The Collector vide order dated 10.03.2015 (Annexure P-4) held that the area in question was situated in Model Town and the sale deed got executed by the petitioner was undervalued thus, the petitioner was liable to pay Rs.83,379/- as deficiency of stamp duty along with interest @ 12% per annum which comes to Rs.46,692/- . Hence, a total amount of Rs.1,30,071/- was sought to be recovered from the petitioner vide order dated 10.03.2015 (Annexure P-4). Aggrieved against the said order dated 10.03.2015 (Annexure P-4), an appeal was filed by the petitioner before the Commissioner, Jalandhar Division, Jalandhar. However, the appeal was also dismissed vide order dated 21.03.2016 (Annexure P-5).

On behalf of the respondents, it is contended that the petitioner has got the sale deed registered by mentioning the property in

question to be situated in Abadpura, Model Town Road, near Guru Amar Dass Chowk, Jalandhar by applying the rates applicable in Abadpura area, Jalandhar whereas, the property in question is situated in Model Town, Jalandhar as such the petitioner was required to make payment of stamp duty as per the rates applicable in Model Town, Jalandhar.

Heard.

The core issue is the location of the property on the basis of which the stamp duty is to be levied. As per the report submitted by Sub-Divisional Magistrate, Jalandhar-I, the area in question is situated in the area of Model Town. The rate of commercial property was Rs.16,50,000/- at that time whereas, in the sale-deed presented, the property was stated to be part of locality Abadpura but as a matter of fact, the property is located in the Model Town, Jalandhar. The stamp duty for both the places being at variance, in view of the specific report prepared by the Sub Divisional Magistrate, Jalandhar-I after personally inspecting the spot, no fault can be found with the approach of the authorities below. Consequently, both the petitions are dismissed.

A photocopy of this order be placed in the file of other connected case(s).

06.02.2019.
SN

(JITENDRA CHAUHAN)
JUDGE

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