204 IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP No. 11738 of 2018.
Date of Decision: 10.09.2019.

Rajesh Kumar

... Petitioner

Versus

State of Haryana and others

... Respondents

CORAM : Hon'ble Mr. Justice Jitendra Chauhan

Present : Mr. Amit Kumar, Advocate for
Mr. Sant Kashyap, Advocate,
for the petitioner.

Mr. Vikrant Pamboo, DAG Haryana

JITENDRA CHAUHAN.J.(ORAL)

The petitioner has sought quashing of order dated 20.03.2018 (Annexure P-8) passed by respondent No.3 vide which appeal filed by the petitioner was dismissed and; order dated 07.08.2017 (Annexure P-6) passed by respondent No.2 vide which valuation of 100 sq. yards plot purchased by the petitioner was held to be undervalued and a sum of Rs.1,71,500/- towards deficient stamp duty and Rs.7500/- towards registration fee was ordered to be recovered from the petitioner.

Learned counsel for the petitioner submits that on 28.08.2014 the petitioner had purchased a plot measuring 100 sq. yards situated in Rajiv Colony, Safidon, District Jind from Jagdeep Kumar son of Raj Kumar and Rakesh Kumar son of Ramanand and made full and final payment on the same date. The possession of the plot was delivered to the petitioner. The plot was uneven with deep pits. The petitioner constructed a house on the said plot. The sale deed in respect of the said plot was not executed in the year 2014. However, on 31.03.2016 the sale deed (Annexure P-1) was executed for a consideration of Rs.8,50,000/- on which stamp duty of Rs.59,500/- was affixed. Thereafter, the petitioner entered into an agreement dated 04.04.2016 (Annexure P-2) to sell the said plot/house with one Dharambir son of Jia Ram for a total sale consideration of Rs.33 lakh. However, the petitioner received a letter dated 30.05.2016 (Annexure P-4) from Sub Registrar, Safidon, District Jind calling upon the petitioner to pay deficiency of Rs.1,71,500/- towards stamp duty and Rs.7500/- towards registration fee. The Collector, Safidon vide order dated 07.08.2017 (Annexure P-6) held that the deficient amount had been rightly assessed. The order dated 07.08.2017 (Annexure P-6) was upheld by the Commissioner, Hisar Division, Hisar, vide order dated 20.03.2018 (Annexure P-8). Both the orders have been stated to be illegal and contrary to the provisions of Stamp Act.

On the other hand, on behalf of the respondents, it is contended that the sale deed No.4282 dated 31.03.2016 (Annexure P-1) was executed and registered for a sale consideration of Rs.8,50,000/- for the land measuring 100 sq. yards for a vacant plot only but surprisingly four days after registration of the sale deed (Annexure P-1) the agreement to sell dated 04.04.2016 (Annexure 2) was executed between the petitioner and Dharambir with regard to the same property after constructing a house thereupon. It is contended that a building cannot be constructed within four days, therefore, the petitioner has paid a deficient stamp duty and registration fee with regard to the house by showing it as a plot.

Heard.

Vide sale deed dated 31.03.2016 (Annexure P-1) the petitioner had purchased the land/house in question for a total sale consideration of Rs.8,50,000/- however, after four days of the sale deed, i.e. on 04.04.2016, the petitioner entered into an agreement to sell the same property with one Dharambir for a total sale consideration of Rs.33 lakh by showing the property as house. The learned counsel for the petitioner has failed to refer to any document or circumstance on the basis of which it can be said that the view taken by the authorities is perverse. After analyzing the documents on record, the revenue authorities observed that a house cannot be built within four days and the petitioner had concealed the factum of a built-up house and paid the deficient stamp duty and registration fee.

No ground for interference is made out.

Consequently, the writ petition is hereby dismissed.

10.09.2019. **(JITENDRA CHAUHAN)**
SN **JUDGE**

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