

In the High Court of Punjab and Haryana, at Chandigarh

Civil Writ Petition No. 13793 of 2017

Date of Decision: 29.10.2019

Dera Kar Sewa Loh Langar

... Petitioner(s)

Versus

State of Haryana and Others

... Respondent(s)

CORAM: Hon'ble Mr. Justice Rajiv Narain Raina.

Present: Mr. K.P.S. Virk, Advocate
for the petitioner(s).

Mr. Saurabh Mohunta, Deputy Advocate
General, Haryana for the respondents.

Rajiv Narain Raina, J.

Heard counsel for the parties at some length on the orders passed under Section 47A of the Indian Stamp Act, 1899. A piece of land falling in khasra No. 638, rectangle No. 36 & killa No. 11/1 measuring 4 kanals 4 marlas was purchased by petitioner-Dera Kar Sewa Loh Langar falling adjacent to the existing Gurudwara. The petitioner paid stamp duty at the Collector's rate. The authorities thought that there was commercial potential of the agricultural land falling next to the Gurudwara and issued notice for proceedings for under-evaluation of the sale deed for evasion of stamp duty.

Learned counsel for the petitioner submits that the Gurudwara purchased the small piece of land adjoining the Gurudwara for growing vegetables etc. to keep its langar running. It is also away from the main road and has no access except through the Gurudwara and would be of hardly any

as per site plan, is Annexure P8 at page 42 of the paper book. The Gurudwara falls between the disputed land and the Assandh-Panipat Road. It is not open to the authorities to treat agricultural land with commercial potential without substantial evidence of commercial character. The land in the disputed sale deed is a small parcel of land and it will continue to be agricultural in nature. If ever change of land use is granted, the petitioner-Gurudwara would have to pay the conversion charges prevailing at that point of time in case an application is made. It has not been disputed that the 4 kanals 4 marlas plot was valued at Rs.16,00,000/- as per sale deed, which was the Collector rate when the sale deed No. 381 was registered on 17.05.2013. It may be mentioned that as per the Collector rates for 2013-14, the rate fixed on Assandh road was Rs.60,00,000/- per acre for road side property and Rs.30,00,000/- per acre for other nearby properties. It has been recorded in the orders as seen from the map, they clearly reveal that the plot from the road is roughly half acre away having no access to the road. I find substantial merit in the petition and allow the same. There is no justification for treating the property as commercial in nature. Accordingly, the impugned orders dated 05.02.2015 (Annexure P6), passed by the Collector, Sub Division, Jind and dated 14.03.2017 (Annexure P7), passed by the Commissioner, Hisar Division, Hisar are quashed. No order as to costs.

(Rajiv Narain Raina)
Judge

October 29, 2019

“DK”

Whether speaking/reasoned : Yes/No

Whether reportable : Yes/No