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

207 **CWP No.22451 of 2013(O&M)**
Date of Decision: July 25, 2019

Darshan Education Foundation Jalandhar Petitioner(s)

versus

State of Punjab and another Respondent(s)

CORAM: HON'BLE MR. JUSTICE ARUN MONGA

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Present: Mr. Mohit Garg, Advocate,
for the petitioner.

Ms. Ambika Bedi, Assistant Advocate General, Punjab

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ARUN MONGA, J (Oral)

It is highly doubtful that the petitioner is a Charitable Trust/Society as contended in the petition and also strenuously argued by learned counsel for the petitioner. Without going into the merits of such contentions, assuming it to be a charitable trust, there is no escape from applicability of Notification dated 15.04.1980 (Annexure P-8) issued by the Government of Punjab, which is not under challenge. Applying the said notification, it is amply clear that charitable institutions are to be given the benefit of exemption of stamp duty on the registration of instruments of sale, only where the land is meant for the purpose of construction of road, or building of schools/colleges, hospitals and dispensaries as envisaged therein.

2. A perusal of pleadings reflects that no stand of the petitioner being a Charitable Trust/Society was taken either before the the Collector/ADC, Jalandhar when petitioner was granted opportunity of hearing before withdrawing the benefit of its being a charitable institution for the purposes of exemption of stamp duty vide impugned order dated 26.09.2012 or before the appellate authority as reflected from the appellate order dated 09.04.2013 (Annexure P-7).

3. Another aspect of the matter is that even the sale deed is completely silent on this aspect. In the writ petition filed before this Court, the entire emphasis is on the fact that the petitioner is a charitable trust. It has no where been mentioned as to what is the purpose for purchase of land, so as to as ascertain whether or not it is meant for construction of a building of a school or for any other purpose attracting exemption from stamp duty.

4. No ground for interference is made out. The petition is accordingly dismissed.

5. Learned counsel for the petitioner submits that vide impugned order dated 26.09.2012 (Annexure P-5) the Collector has directed to charge the interest on the deficit amount even though the fact the benefit of charitable trust was granted at the very first instance by the Collector himself, therefore, the same ought not to have been imposed on the petitioner.

6. This prayer of learned counsel for the petitioner is seems to be fair and reasonable.

7. In the peculiar circumstances of the case, wherein the sale deed was at the first instance exempted from stamp duty by the Collector on his own, by giving

the benefit to the petitioner of the charitable trust. I am of the view that the imposition of interest on the deficit of stamp duty by him thereafter is unjustified.

8. Accordingly, the impugned order is modified to the extent that the petitioner shall not be liable to pay any interest on the deficit amount.

July 25, 2019 **[ARUN MONGA]**
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Whether speaking/reasoned : Yes/No
Whether Reportable : Yes/No