IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-23433-2015 (O&M)
Date of Decision:-14.02.2019.

Aasra Foundation

.....Petitioner

Versus

The State of Punjab through the Secretary, Department of Revenue and Rehabilitation (Stamp and Regulation Branch) and others

......Respondents

CORAM: HON'BLE MR. JUSTICE ARUN MONGA

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Present: Mr. Aman Bansal, Advocate for the petitioner.

Ms. Ambika Sood, DAG, Punjab.

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ARUN MONGA, J. (Oral)

The present writ petition has been filed impugning the order dated 19.08.2014 (Annexure P-6) passed by respondent No.2 as also order dated 30.10.2013 (Annexure P-5) passed by respondent No.3. Whereby the petitioner has been directed to pay stamp duty at the commercial rates, notwithstanding that the sale deed has been registered for an agricultural land.

2.) In the reply filed to the petition, it has been stated that the Auditor General, Punjab in his audit report dated 06.06.2012 (Annexure-A) had conducted an audit with respect to the sale deed of the land in question and had re-calculated recovery of stamp duty and registration amount by treating the land to be residential/commercial. It is further stated that the

Deputy Controller (Finance & Accounts) Internal Audit Society (Revenue), Finance Department, Government of Punjab also made his audit report dated 26.09.2012 (Annexure-B), wherein it has been clarified that the petitioner is a commercial entity and the land has been purchased for commercial purpose.

3.) Having gone through the pleadings filed by both the parties in the case as also having heard the rival contentions of the learned counsel for the parties, I am of the view that no interference is called for in the present proceedings.

4.) It is the admitted stand of the petitioner itself as reflected in para 3 of the writ petition that the land has been purchased for the purpose of expanding the college premises and for development of support area for the students of the college being run by the petitioner i.e. Aasra Foundation. Accordingly, the reliance placed by the learned counsel for the petitioner on the provision for application of the stamp duty rates meant for agricultural land is completely misplaced.

5.) In view of my observations made above and also keeping in view the contents of the audit reports dated 06.06.2012 and 26.09.2012 vide Annexures A and B, respectively, the present writ petition is dismissed.

(ARUN MONGA)
JUDGE

February 14, 2019.
sandeep

Whether speaking/reasoned:- Yes / No

Whether Reportable:- Yes / No.