

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

CWP No.26113 of 2017

Date of Decision:26.09.2019

M/s S.S.Group Pvt.Limited

....petitioner

Versus

The Commissioner, Gurugram Division, Gurugram and others

.....respondents

CORAM: HON'BLE MR.JUSTICE RAJIV NARAIN RAINA

Present: Mr.Ashwani Bakshi, Advocate
for the petitioner

Mr.Saurabh Mohunta, DAG Haryana

RAJIV NARAIN RAINA, J. (ORAL):

1. Prayer in this petition is for issuance of a writ in the nature of certiorari for quashing of the orders dated 24.08.2017 (P-4) and 31.10.2016 (P-2) passed by respondents No.1 and 2.

2. This petition deserves to be allowed on a short ground as the point in issue being covered by the ratio of the decision of the Division Bench of this Court in the case of “Raghubir vs. State of Haryana” 2003(4) RCR (Civil) 861 with reference to para No.8, which reads as follows:

“8. We also agree with the petitioner that the notice issued by respondent No.3 is barred by time and is liable to be quashed as such. Under sub-Section (2) of Section 47-A of the Act, the Collector can take action on a reference made by the Registering Officer under sub-section (1) thereof. No limitation has been prescribed for initiation of action by the Registering Officer under sub-section (1) of Section 47-A, but the language of that sub-section makes it clear that the officer concerned can make a reference to the

Collector only if while registering the document he has reason to believe that the value of the property or consideration has not been truly set forth. This necessarily means that he has to make a reference immediately after registering the document. Under sub-section (3), the Collector can take such action, either suo motu or on receipt of reference from Inspector General of Registration or the Registrar of a District in whose jurisdiction the property or any portion thereof, which is subject matter of instrument, is situated. For taking action under sub-section (3), limitation of three years from the date of registration of the instrument has been prescribed. In other words, no action can be taken by the Collector under sub-section (3) after expiry of three years counted from the date of registration of the instrument. If that be the position, we have no hesitation to hold that the notice issued by respondent No.3 after 7 years of the registration of sale deed is clearly barred by time and is liable to be quashed.”

3. The mandate of Section 47-A of the Indian Stamp Act, 1899, provides limitation of three years from the date of registration of an instrument. Hence, reference and recovery order initiated and passed after 6 years is legally impermissible being barred by time.

4. The petition stands allowed. The impugned orders dated 24.08.2017 (P-4) and 31.10.2016 (P-2) passed by respondents No.1 and 2 are quashed.

26.09.2019

neenu

(RAJIV NARAIN RAINA)
JUDGE

Whether speaking/reasoned
Whether reportable-

Yes/No.
Yes/No