IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH

CWP No. 28305 of 2019 (O&M)
Date of Decision:30.09.2019

Sudesh and another

.......Petitioners

Versus

State of Haryana and others

......Respondents

CORAM: HON'BLE MR. JUSTICE TEJINDER SINGH DHINDSA

Present:- Mr. Abhimanyu Singh, Advocate for the petitioners.

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TEJINDER SINGH DHINDSA J.(Oral)

Challenge in the instant petition is to the order dated 14.09.2018 (Annexure P-5) passed by the District Revenue Officer-cum-Collector, Jhajjar and in terms of which the petitioners herein have been directed to make good deficiency of stamp duty of an amount of Rs. 2,52,600/-, registration fee of Rs.5,000/- and a fine of Rs.1,000/- (total Rs.2,58,600/-) in relation to a sale-deed registered on 21.04.2015.

Further challenge is to the order dated 13.05.2019 (Annexure P-7) passed by the Sub Divisional Commissioner Rohtak Division, Rohtak affirming the order of the Collector, Jhajjar.

Counsel would argue that sale-deed had been registered on 21.04.2015 in respect of 3 kanals and 2 marlas of land which translates into 1830 sq.yards and the vendees were petitioners herein who happen to be the real sisters.

It is contended that since no partition has taken place, the purchased land of 1830 sq. yards ought to be taken as one composite unit for assailing the stamp duty to be affixed.

It is further urged that the Government instructions issued vide letter dated 02.09.2013 would have no applicability to the present case and which otherwise has formed the basis for passing of the impugned orders.

Having heard counsel at length and having perused the pleadings on record, this Court is of the considered view that there is no merit in the instant petition.

Placed on record at Annexure P-4 is the document laying down the collector rate pertaining to District Jhajjar, Tehsil Bahadurgarh valid w.e.f. 01.04.2015 and upto 31.03.2016. Para 6 of such document reads as follows:-

> *"If property upto 1210 sq.yards in Urban area of Bahadurgarh and property upto 1000 sq. yards in the Rural area of Bahadurgarh rural will be sold then the same would be considered as plot. In the village the collector rate of any of the property would not be less then Rs.1100 per square yards."*

Counsel does not dispute that the land in question that the petitioners had purchased vide sale-deed dated 21.04.2015 falls within rural area of Bahadurgarh Rural. Even though there was one sale-deed pertaining to 1830 sq.yards of land yet it had gone uncontroverted that both the petitioners are since married and are residing in their separate matrimonial homes. Even as per sale-deed the ownership of each of the petitioners would be to the extent of 50 per cent. In other words the right that would come to vest in each of the petitioners pursuant to the sale-deed dated 21.04.2015 would be to an area less than 1000 sq. yards. each.

Under such circumstances, the stamp duty that was to be affixed at the stage of registration of the sale-deed had to be in terms of para 6 of the document at Annexure P-4 and as reproduced hereinabove.

It is not disputed that if para 6 of the calculations thereunder are to be made applicable to the sale-deed dated 21.04.2015 at Annexure P-1 the deficient stamp duty would be in terms of the impugned order passed by the Collector, Jhajjar at Annexure P-5 and duly affirmed by the Commissioner, Rohtak Division at Annexure P-7.

In view of the above, no infirmity is found in the impugned orders calling upon the petitioners to deposit the requisite deficient stamp duty as also registration charges.

No merit.

Petition dismissed.

(TEJINDER SINGH DHINDSA)
JUDGE

September 30, 2019
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Whether speaking/reasoned : Yes/No
Whether reportable : Yes/No