

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

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(PROCEEDINGS THROUGH V.C.)

CWP-11812-2020

DATE OF DECISION: AUGUST 14, 2020

Ashok Handa

.....Petitioner

VERSUS

State of Punjab and others

....Respondent

CORAM:- HON'BLE MR.JUSTICE AUGUSTINE GEORGE MASIH

1. Whether Reporters of local papers may be allowed to see the judgement?
2. To be referred to the Reporters or not?
3. Whether the judgment should be reported in the Digest?

Present: Ms. Neha Sharma, Advocate,
for the petitioner.

Mr. Navdeep Chhabra, DAG, Punjab,
for the State.

AUGUSTINE GEORGE MASIH, J. (ORAL)

Petitioner has approached this Court, making a grievance that the stamp duty has to be paid by him at the time of purchase of land depending upon its nature and accordingly he has paid the stamp duty, leading to registration of sale deed. Grievance has been made by him that firstly the Collector, vide impugned order dated 23.04.2018 (Annexure P-5), which was an exparte order, ordered him to deposit a sum of ₹1,15,200/- towards deficiency of stamp duty on the registered sale deed dated 27.04.2011 (Annexure P-1) followed by an order dated 04.12.2019 (Annexure P-7A) passed by learned Commissioner, Jalandhar Division,

Jalandhar-respondent No.2 in an appeal preferred by him, whereby the case has been remanded back to the Collector for fresh decision after hearing the parties.

Notice of motion.

On the asking of the Court, Mr.Navdeep Chhabra, Deputy Advocate General, Punjab, accepts notice on behalf of the State.

On considering the submissions made by counsel for the parties and on going through the records, this Court, as of now, has found the order dated 04.12.2019 (Annexure P-7A) passed by the Appellate Authority to be non-speaking one and, thus, the same cannot sustain.

As provision of an appeal has been provided under the statute and, therefore, the Appellate Authority was required to go into the merits of the case and should have passed an order by taking into consideration and dealing with all the grounds, which have been taken therein. Although all the grounds, which have been taken by the petitioner as given in the written arguments by his counsel, have been referred to but except for issuance of notice, nothing else has been done. Therefore, the impugned order deserves to be set-aside.

The writ petition is accordingly allowed and the impugned order dated 04.12.2019 (Annexure P-7A) passed by the Commissioner, Jalandhar Division, Jalandhar are set-aside. The appeal is remanded back to the Commissioner, Jalandhar Division, Jalandhar-respondent No.2, for fresh decision on merits. It is further directed that the said appeal be decided at an early date preferably within a period of three months from today.

In the meanwhile, in case the stamp duty/penalty has not been recovered from the petitioner, the same shall not be so done, till the decision on the appeal is taken.

August 14, 2020
khurmi

(AUGUSTINE GEORGE MASIH)
JUDGE

Whether speaking/reasoned	Yes/No
Whether reportable	Yes/No