

**IN THE HIGH COURT OF PUNJAB AND HARYANAAT
CHANDIGARH**

Civil Writ Petition No. 1289 of 2017

Date of Decision: January 16 , 2020.

Harpal Singh

..... PETITIONER (s)

Versus

State of Punjab and others

..... RESPONDENT (s)

CORAM:- HON'BLE MRS.JUSTICE LISA GILL

Present: Mr. Jagjit Singh, Advocate
for the petitioner.

Mr. Abhay Pal Singh Gill, AAG, Punjab.

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

LISA GILL, J.

This writ petition has been filed for quashing of notice dated 24.10.2016 (Annexure P3) issued by the Joint Sub Registrar, Malaud in proceedings under Section 47A of the Indian Stamp Act (for short, the 'Act').

The petitioner purchased 2 Kanals 10 Marlas of land vide registered sale deed dated 03.04.2012 for the amount mentioned therein, which is stated to be as per the rates approved by the Collector, Ludhiana. After a lapse of 4-½ years, the petitioner received the impugned notice dated 24.10.2016 (Annexure P3) under Section 47A of the Act from respondent No.3, Joint Sub-Registrar,

Malaud directing the petitioner to appear before the Collector-cum-ADC, Khanna, respondent No.2, for determination of deficient stamp duty to the extent of ₹2,23,730/-. Intimation was also sent to respondent No.2 for initiation of proceedings under Section 47A of the Act. Aggrieved therefrom, the present writ petition has been filed.

Learned counsel for the State is unable to deny that cognizance of the matter has been taken beyond the period of three years of registration of the sale-deed on 03.04.2012, as prescribed under the Act. The proceedings, in the said factual matrix cannot sustain. Reference in this respect can gainfully be made to the judgment of the Hon'ble Supreme Court in **CJ Paul and others v. District Collector and others, 2009(14) SCC 564** and Division Bench judgments of this Court in **Vikas v. State of Haryana and others, 2008(2) RCR (Civil) 526** and **Raghubir and others v. State of Haryana and others, 2004(1) PLR 545**. There is also no merit in the argument that this writ petition should be dismissed as it has been filed challenging a mere notice. This argument in the given facts and circumstances is devoid of merit as the very initiation of the proceedings is not sustainable.

Keeping in view the facts and circumstances of the case as above, impugned notice dated 24.10.2016 is set aside.

Accordingly, this writ petition is allowed.

January 16 , 2020.
'om'

(LISA GILL)
JUDGE

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