

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

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**CWP No.16840 of 2020
Decided on : 12.10.2020**

M/s Sunrise Veneer, Yamunanagar

... Petitioner

Versus

State of Haryana and others

... Respondents

CORAM : HON'BLE MR.JUSTICE G.S. SANDHAWALIA

Present: Mr. Rajesh Gupta, Advocate for the petitioner.

(The proceedings are being conducted through
video conferencing, as per instructions.)

G.S. Sandhawalia, J. (Oral)

The petitioner in the present petition filed under Articles 226/227 of the Constitution of India, seeks quashing of the order dated 06.03.2019 (Annexure P-13) passed by respondent No.3. Quashing of notice dated 27.08.2020 (Annexure P-15) is also prayed for.

The Collector, Yamunanagar has found that Rs.15,11,620/- and Rs.14,950/- as registration fees plus penalty of Rs.5,000/- for concealing the facts is due from the petitioner, on the ground that the decree dated 13.05.2015, which was got registered, the correct amount of stamp duty had not been paid.

Admittedly, an appeal lies to the Commissioner of the Division, as per provision of Section 47-A of Indian Stamp Act, 1899, which reads as under:-

“**47-A (4)** Any person aggrieved by an order of the Collector under sub-section (2) or sub-section (3) may, within thirty days from the date of order, prefer an appeal before the Commissioner of the Division and all such appeals shall be heard and disposed of in such manner as may be prescribed by rules made under this Act.”

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Counsel for the petitioner has vehemently submitted that the order of the Collector was not supplied. It is submitted that vide notice dated 27.08.2020 (Annexure P-15) demand has been made for depositing the pending amount, due to which now cause of action has arisen.

Notice of motion.

Mr. Shivendra Swaroop, AAG, Haryana accepts notice on behalf of the respondents.

Keeping in view the fact that a statutory appeal is provided as per law, it would be appropriate, if the Commissioner decides the issue firstly, before the writ Court gets into the merits of the case. Resultantly, the present petition is disposed off with liberty to the petitioner to file the appeal alongwith an appropriate application for explaining the delay, before respondent No.2 within a period of two weeks from today.

In case the needful is done, the said respondent shall decide the issue on merits.

The recovery proceedings, in the meantime till the filing of the appeal before the said respondent, shall remain stayed. In case the appeal is filed within two weeks, the Commissioner shall extend the said stay, till the decision of the appeal.

Disposed off.

OCTOBER 12, 2020

Naveen

**(G.S. SANDHAWALIA)
JUDGE**

Whether speaking/reasoned:

Yes/No

Whether Reportable:

Yes/No