

(In virtual Court)

CWP No.665 of 2021 (O&M)

Date of Decision: 08.07.2021

Sukhwinder Kaur

.....Petitioner

Versus

State of Punjab and others

.....Respondents

CORAM: HON'BLE MR. JUSTICE RAJBIR SEHRAWATPresent: Mr. Karan Garg, Advocate
for the petitioner.

Ms. Anju Arora, Addl. Advocate General, Punjab.

RAJBIR SEHRAWAT, J. (ORAL)

This is a petition filed under Articles 226/227 of the Constitution of India seeking issuance of a writ in the nature of Certiorari for quashing of order dated 24.05.2016 (Annexure P-2), passed by respondent No.2, vide which, recovery of Rs.93,328/- (Rs.86,375/- towards stamp duty and Rs.6,953/- towards registration charges) along with interest and penal interest (penalty) has been ordered under Section 47-A of the Indian Stamp Act, 1899 and for quashing of all consequential proceedings arising out of dated 24.05.2016.

The solitary argument advanced by learned counsel for the petitioner is that the petitioner was not granted an opportunity of hearing before assessing the deficiency in the stamp duty by the Collector. However, the sale deed in question is jointly in the name of more than one persons. The order itself shows that one of the co-sharers has duly been served and

has represented the matter before the concerned authority. Even qua the present petitioner, as per the record, the notice was sent to him and it has been received by an adult member of the family. Otherwise also, mere alleged non-receipt of a notice by the petitioner, cannot be any ground to set aside the order because one of the co-sharers, having common interest with the petitioner, has already participated in the proceedings of assessment of the deficiency in the stamp duty.

Otherwise also, the petitioner has not been able to substantiate as to how the deficiency in the stamp duty paid by the petitioner has been wrongly assessed. Moreover, the impugned order was passed in the year 2016. The present petition has been filed only in the year 2021. Hence, the present petition suffers from delay and laches, as well.

In view of the above findings, no ground for interference, the present petition is dismissed.

(RAJBIR SEHRAWAT)
JUDGE

08.07.2021
sandeep

Whether Speaking/Reasoned : Yes/No

Whether Reportable : Yes/No