

105.

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

CWP-4699-2022

Date of Decision: 10.03.2022

M/S KSC BUILDCON PVT. LTD.

.... Petitioner

Versus

STATE OF HARYANA AND ANOTHER

.... Respondents

CORAM: HON'BLE MS. JUSTICE JAISHREE THAKUR

Present:- Mr. Deepak Girotra, Advocate,
for the petitioner.

JAISHREE THAKUR.J (Oral)

This is a civil writ petition that has been filed under Articles 226/227 of the Constitution of India praying for issuance of an appropriate writ, order or direction especially in the nature of certiorari whereby the petitioner has sought quashing of impugned order dated 31.01.2019 (Annexure P-6) passed by respondent No.2.

Counsel for the petitioner would inter alia contend that the petitioner had purchased land measuring 24 kanals and had affixed regular stamp duty for the sale deed that came to be registered on 16.07.2015. It is stated that he was issued a show cause notice after a period of 3 years under Rule 47-A(i) of the Indian Stamp Act on account of deficit stamp duty having been affixed on the sale deed. It is submitted that the reply was filed to the said show cause notice, however, the Collector, Charkhi Dadri by the impugned order has directed the petitioner herein to make good the financial

revenue loss to the State to the tune of Rs.9,39,000/- Counsel would argue that the same is not sustainable on account of various grounds as stated in the reply filed.

Notice of motion.

At this stage, Mr. Vishal Malik, DAG, Haryana, who is present in the Court, accepts notice on behalf of respondents-State, however, he raises an objection that the writ petition is not maintainable on two counts. It is submitted that the petitioner has a remedy of availing the remedy of an appeal as prescribed under Section 47-A(4) of the Indian Stamp Act. Moreover, he is also seeking to challenge the order dated 31.01.2019 which itself would be barred by the period of limitation.

Faced with the statutory provision of filing an appeal, the petitioner does not press the instant petition by stating that he will avail of his remedy in accordance with law.

Dismissed as not pressed.

10.03.2022

sanjeev

**(JAISHREE THAKUR)
JUDGE**

Whether speaking/reasoned: Yes/No

Whether Reportable: Yes/No