

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

124

CR-1900-2022

Decided on : 13.05.2022

Baljinder Singh

... Petitioner(s)

Versus

Vimla Rani

... Respondent(s)

CORAM: HON'BLE MRS. JUSTICE MANJARI NEHRU KAUL

PRESENT: Mr. Barjesh Kumar Sharma, Advocate
for the petitioner(s).

MANJARI NEHRU KAUL, J. (Oral)

Prayer in this revision petition filed under Article 227 of the Constitution of India, is for setting aside the order dated 30.11.2021 (Annexure P-4) passed by the learned Civil Judge (Junior Division), Malerkotla, vide which the petitioner was directed to pay a sum of Rs.76,980/- as stamp duty in Civil Suit No. 3525 of 2013, titled as, “Baljinder Singh Vs. Vimla Rani.”

Learned counsel for the petitioner contends that the petitioner is a very poor person and hence would not be in a position to deposit an amount of Rs. 76,980/-, as stamp duty, which has been imposed upon him vide impugned dated 30.11.2021 (Annexure P-4).

Learned counsel submits that the petitioner was not well versed with the law *qua* the payment of stamp duty and there were no *mala fide* intentions to deprive the State of its legitimate revenue by not paying the requisite stamp duty in the sum of Rs. 6990/-. He further submits that a very harsh penalty had been imposed upon him by the court below to deposit an amount of Rs.76,980/-, which was 10 times higher than the amount of the stamp duty payable. He, thus, submits that a compassionate view be taken, else the petitioner who belongs to economically weaker section of society, would be prevented from pursuing his case.

I have heard learned counsel for the petitioner and perused the material on record as well as the impugned order.

It would be relevant to observe here that the prime purpose behind imposing penalty is to deter people from indulging in malpractices of avoiding payment of stamp duty and thereby, causing wrongful loss of revenue to the State. However, if a person, is not well versed with the provisions of law, he should not be harshly punished by imposition of heavy penalty.

In the instant case, the agreement to sell was executed in the year 1997. At the time of execution, an amount of Rs. 85,000/- was paid as earnest money, out of the total amount of Rs. 1,00,000/- and only possession of terrace of the suit property was taken by the petitioner. Therefore, in the circumstances, when neither the entire sale consideration was paid nor possession of the entire suit property was taken, it would not be safe to conclude that the petitioner had a dishonest intention to evade the payment of stamp duty. A person should not be deprived of his right to seek justice, more so, when there is nothing to show his fraudulent intent.

In the facts and circumstances, keeping in view the financial status of the petitioner, the impugned order dated 30th November, 2021 (Annexure P-4) is hereby set aside and the penalty imposed by the Court below vide the impugned (Annexure P-4) is reduced to twice the amount of stamp duty, payable for securing the interest of equity of justice. The petitioner shall now pay an amount of Rs. 13,980/- as stamp duty.

Petition stands disposed of accordingly.

(MANJARI NEHRU KAUL)
JUDGE

May 13, 2022

J.Ram

Whether speaking/reasoned: *Yes/No*
Whether Reportable: *Yes/No*