

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

**CWP No. 26681 of 2022
Date of decision: 21.11.2022**

M/s Bhagwati Rice & General Mills

..... Petitioner.

Versus

The Divisional Commissioner, Ferozepur Division, Ferozepur and others

..... Respondents.

CORAM: HON'BLE MR. JUSTICE ANUPINDER SINGH GREWAL

Present:- Mr. Raj Kumar Kakkar, Advocate, for the petitioner.

ANUPINDER SINGH GREWAL, J. (ORAL)

The petitioner has challenged the order dated 04.02.2020 (Annexure P9) passed by the Additional Deputy Commissioner-cum-Collector, Sri Muktsar Sahib (respondent No. 2) whereby he has been asked to pay deficiency in stamp duty and the order dated 17.12.2020 (Annexure P11) whereby his appeal thereagainst has been dismissed by the Commissioner, Ferozepur Division, Ferozepur (respondent No. 1).

Learned counsel for the petitioner submits that at the time of purchase of land in question, it was 'gair mumkin' sheller, but eucalyptus ('Safeda') plantation had been carried out. He has referred to the report of the Patwari dated 30.03.2017 (Annexure P3) which indicates that eucalyptus ('Safeda') trees had been planted on the land. He, therefore, submits that the stamp duty ought to have been assessed by treating the land as agricultural.

Heard.

The petitioner is stated to have purchased 24 kanals of land on

31.03.2017 for a total sale consideration of ₹19,20,000/-. The 'khasra girdawari' indicates that the land was 'gair mumkin' sheller 'Safeda'. The land has rightly been treated residential, as it is recorded as 'gair mumkin'. A sheller had also been constructed on the land at the time of its purchase. The petitioner is also stated to have raised a sheller and it appears that the petitioner had purchased the land for operating sheller. Therefore, I do not find any infirmity in the impugned orders dated 04.02.2020 (Annexure P9) and 17.12.2020 (Annexure P11) asking the petitioner to pay deficiency in stamp duty by treating the land to be 'gair mumkin'.

Consequently, the petition stands dismissed.

(ANUPINDER SINGH GREWAL)
JUDGE

21.11.2022
Ramesh

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