

**124-1 IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

**CWP-12167-2006 (O&M)
and other connected cases
Date of decision: 27.02.2023**

Mohinder Kaur

....Petitioner

Versus

State of Punjab and others

..Respondents

CORAM: HON'BLE MR. JUSTICE ANIL KSHETARPAL

Present:- Mr. R.S.Chauhan and
Ms. Deepika Chauhan and
Mr. Rohit Sepahiya, Advocates for the petitioners
all the writ petitions

Mr. Navdeep Chhabra, Sr. DAG, Punjab

ANIL KSHETARPAL, J (Oral)

By this order, seven Civil Writ Petitions (details whereof are
at the foot of the judgment) shall stand disposed of.

The petitioners pray for issuance of a writ in the nature of
Certiorari to quash the identical orders passed by the Additional Deputy
Commissioner, while exercising the power of District Collector. The
Additional Deputy Commissioner has directed recovery of the additional
stamp duty and registration charges. The valuation of the transactions of
gift and sale between the members of the same family are being disputed.
On reading of the impugned orders, it is evident that the deficient stamp
duty has been calculated solely on the basis of the Collector's rate. Such
rates are notified by the District Collector for guidance of the registration
authorities. These are non-statutory guidelines. Before someone can be
held liable to pay additional stamp duty and registration charges, the

Collector is required to assess the market value of the transferred land/property on the basis of the material produced. The Collector's rate cannot be sole basis to hold that the transaction has been under-valued in order to save the stamp duty and the registration charges.

Keeping in view the aforesaid facts and discussion, the identical orders passed by the Collector are set aside, while remanding the matters back to him to decide the matter afresh, after permitting the parties to lead sufficient evidence. The parties through their counsels are directed to appear before the Court of Collector on 27.03.2023.

Disposed of.

All the pending miscellaneous applications, if any, are also disposed of.

27.02.2023
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Whether speaking/reasoned : Yes/No
Whether reportable : Yes/No

(ANIL KSHETARPAL)
JUDGE

S.No.	Case No.	Parties Name
1.	CWP-12167-2006	Mohinder Kaur vs. State of Punjab and others
2.	CWP-11996-2006	Parveen Kaur Dusanj and another vs. State of Punjab and others
3.	CWP-12828-2006	Parveen Kaur Dusanj vs. State of Punjab and others
4.	CWP-12827-2006	Parveen Kaur Dusanj vs. State of Punjab and others
5.	CWP-12826-2006	Parveen Kaur Dusanj vs. State of Punjab and others
6.	CWP-12825-2006	Parveen Kaur Dusanj and another vs. State of Punjab and others
7.	CWP-11997-2006	Mohinder Kaur vs. State of Punjab and others

27.02.2023
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(ANIL KSHETARPAL)
JUDGE