

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

202

CWP-11935-2013 (O&M)

Date of Decision :-12.09.2023

Amarjit Singh and others**...Petitioners**

Versus

**Commissioner Faridkot Division,
Faridkot and another****...Respondents****CORAM: HON'BLE MR. JUSTICE HARSIMRAN SINGH SETHI**

Present: Mr. Ashish Grover, Advocate for the petitioners.

Mr. Gurpreet Singh, Addl. A.G. Punjab.

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Harsimran Singh Sethi, J. (Oral)

In the present petition, challenge is to order dated 11.11.2010 (Annexure P/6) passed by the Additional Deputy Commissioner-cum-Collector, Bathinda under Section 47-A of the Indian Stamp Act, 1899 qua the sale deed No.17335 dated 31.12.2010.

Certain facts need to be mentioned so as to appreciate the controversy in a correct perspective.

The petitioners purchased 27 kanals, 15-1/2 marlas of land situated in village Gill Patti, Bathinda from their relatives vide sale deed No.17335 dated 03.03.2009. By another sale deed of the same date, having No.17338, 08 bighas and 07 biswas of land situated in Village Patti Mehna, District Bathinda was also purchased by the petitioners from their relatives. Both the lands were adjacent to each other but were situated in different village. As per the facts, which have come on record the land purchased vide

sale deed No.17338 dated 03.03.2009 was purchased @ Rs.15 lacs per acre, which was the Collector rate fixed in the area concerned whereas, the land purchased vide sale deed No.17335 dated 03.03.2009 was purchased @ Rs.10 lacs per acre, which was also the Collector rate of the land in the said area.

Thereafter, a complaint was received that the sale deed which has been registered is under valued especially sale deed No.17335 dated 03.03.2009 and the action under Section 47-A of the Indian Stamp Act, 1899 qua the said sale deed be taken. After the receipt of the complaint, a notice was issued to the petitioners under Rule 4(1) of the Punjab Stamp (Dealing of Undervalued Instruments), Rules 1983 by the Deputy Commissioner qua the sale deed No.17335 dated 03.03.2009 with the allegation that the same was undervalued.

Petitioners appeared and filed their objections and thereafter, report was summoned from the concerned Tehsildar, who gave his report on 17.08.2009, copy of the same has been appended as Annexure P/4 with the present petition, according to which, Collector rate of the land in question as purchased vide sale deed No.17335 dated 03.03.2009 is 10 lacs per acre. Thereafter, an order was passed by the Additional Deputy Commissioner on 11.11.2010, copy of which has been appended with the present petition as Annexure P/6, stating therein that as on 03.03.2009, two sets of land were purchased by the petitioners one @ Rs.15 lacs per acre which was purchased through sale deed No.17338 dated 03.03.2009 which is adjoining to land which was purchased through sale deed No.17335 dated 03.03.2009 hence, value of the land purchased vide sale deed No.17335 dated 03.03.2009 should also have been done @ Rs.15 lacs per acre hence, the registered sale

deed No.17335 dated 03.03.2009 was termed to be undervalued and the petitioners were directed to pay an additional amount of Rs.1,36,624/- along with 12% interest by treating the value of the land which is part of the sale deed No.17335 dated 03.03.2009 @ Rs.15 lacs per acre.

Aggrieved against the said order, the petitioners filed an appeal before the Commissioner, which came to be dismissed on 10.10.2012, (Annexure P/8), which orders are under challenge in the present petition.

Upon notice of motion, respondents have filed reply wherein, they have mentioned that market value of the land in question is much more than Rs10 lacs per acre hence, sale deed No.17335 dated 03.03.2009 was found to be registered at lesser rate, which discrepancy has been corrected by the authorities concerned vide impugned orders.

I have heard learned counsel for the parties and have gone through the record with their able assistance.

It may be noticed that petitioners had purchased two sets of land by two different sale deed on the same day. The lands purchased by the petitioners were situated in different villages, though, they were adjoining each other. It has also come on record that according to the respondents themselves, sale deed No.17338 dated 03.03.2009 which sale deed was executed @ Rs.15 lacs per acre is found to be correct and it is only on the analogy that the land purchased through the sale deed No.17335 is situated adjacent to the land which is a part of the land purchased through sale deed No.17338 dated 03.03.2009, the same should also be registered @ Rs.15 lacs and not on the lesser rate.

The question which arises is, once the lands in question are situated in two different villages and it is a conceded position that both the

sale deeds were registered as per the Collector rate fixed by the Government notification whether the sale deed registered as per the Collector rate fixed can be treated as under valued only on the ground that the land in question is adjacent to land, which is in different village and had higher Collector rate. Can a Collector rate of the land situated in a different village be made applicable upon the land, which is a part of the sale deed No.17335 dated 03.03.2009 which is situated in another village and is having lesser collector rate. The said question has not at all been considered by the concerned authority while passing the impugned orders.

That being so, the question that once the land purchased on an amount ~~which~~ is equivalent to the collector rate fixed, whether still Section 47-A can be invoked, has also not been decided by the authority concerned while passing the impugned orders. Hence, impugned orders dated 11.11.2010 (Annexure P/6) as well as 10.10.2012 (Annexure P/8) are set aside and the case is remanded back to the Deputy Commissioner Bathinda for fresh evaluation as to whether in the facts and circumstances of the present case, sale deed No.17335 dated 03.03.2009 can be treated as undervalued or not.

Let fresh order be passed within a period of two months from the date of receipt of copy of this order.

It is also directed that before passing a fresh order, due opportunity be given to the petitioners to present their claim.

September 12, 2023
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(HARSIMRAN SINGH SETHI)
JUDGE

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