

**In the High Court for the States of Punjab and Haryana
At Chandigarh**

CWP-12677 of 2023 (O&M)

Date of Decision:- 17.7.2023

Sugoi Auto Motive Pvt. Ltd.

... Petitioner

Versus

Divisional Commissioner and others

... Respondents

CORAM: HON'BLE MR. JUSTICE GURVINDER SINGH GILL

Present:- Mr. Suresh Singla, Advocate for the petitioner.

GURVINDER SINGH GILL, J.

1. The petitioner seeks issuance of a Writ in the nature of *Certiorari* for setting aside order dated 30.4.2015 (Annexure P-7) vide which the Additional Deputy Commissioner-cum-Collector, SAS Nagar, Mohali held the petitioner liable to pay an amount of Rs. 22,05,000/- as deficit stamp duty in respect of sale deed dated 28.3.2012/29.3.2012 (Annexure P-2) wherein the sale consideration is stated to be Rs. 3,67,50,000/-.
2. Proceedings under Section 47-A of the Indian Stamp Act, 1899 (in short hereinafter referred to as 'the Act') were initiated on the basis of audit report (Annexure P-11), as per which the land in question had been got registered by applying the rates as applicable to agricultural land whereas the land in question was *Gairmumkin* Factory to which commercial rates were applicable.

3. The matter was accordingly sent by the Sub-Registrar, Dera Bassi vide letter dated 7.1.2015 to the Collector-cum-Additional Deputy Commissioner, SAS Nagar for initiating proceedings under Section 47-A of the Act.
4. The Additional Deputy Commissioner-cum-Collector, SAS Nagar vide order dated 30.4.2015 (Annexure P-7) observed that the land in question is situated on the main road (Bhabat to Alipur road), which was valued at Rs. 3,50,00,000/- per acre and as such, the value of land which was subject matter of the sale deed i.e. land measuring 14 kanals-14 marlas was assessed as Rs.6,43,12,500/- upon which stamp duty @ 8% i.e. Rs.51,45,000/- was leviable apart from an amount of Rs. 30,000/- as registration fee. Since the purchaser had already paid stamp duty of Rs.29,40,220/- and also registration fee of Rs. 30,000/-, therefore, it was held that there was deficiency of stamp duty to the extent of Rs. 22,05,000/- which the petitioner was directed to deposit along with interest @ 12% from the date of registration.
5. The petitioner challenged the aforesaid order dated 30.4.2015 (Annexure P-7) by way of filing appeal before the Divisional Commissioner, Rupnagar but the same was dismissed vide order dated 1.10.2019 (Annexure P-9) leading to filing of the instant petition.
6. The learned counsel for the petitioner submitted that the impugned order dated 30.4.2015 (Annexure P-7) is an *ex-parte* order and that as a matter of fact he had never been served. It has further been submitted that since the name of the firm of the petitioner had changed shortly after registration of the sale deed i.e. w.e.f. 21.8.2012, the notices sent by mentioning the name of the earlier firm i.e. M/s Sugoi Automotive Private Limited remained unserved.

7. It has further been submitted that in any case no inquiry was conducted by the Additional Deputy Commissioner-cum-Collector, SAS Nagar before passing the impugned order dated 30.4.2015 and as such, the impugned order dated 30.4.2015 (Annexure P-7) deserves to be set aside. The learned counsel has further submitted that the order passed by the Appellate Authority is an absolutely non-speaking order and cannot sustain.
8. This Court has considered the aforesaid submissions addressed before this Court.
9. A perusal of the *zimni* orders dated 30.1.2015, 5.3.2015 and 7.4.2015 would show that initial notices had been sent to the purchaser which remained unserved and thereafter proclamation was effected but since none appeared on behalf of the purchaser, he was proceeded against *ex-parte*. Although, petitioner asserts that the firm had changed its name on account of which the notices remained unserved but having regard to the fact that the name of the firm was changed shortly after execution of the sale deed and there is nothing on record to show that even the address had changed, the petitioner cannot be permitted to take benefit in this regard and would be bound by the consequences which take place on account of change of name. In any case, the petitioner was even unsuccessful before the Appellate Authority. Once it was found that the land in question had been incorrectly shown to be agricultural land whereas the same was in the nature of a commercial land and no agricultural activity was being conducted and rather a factory had been raised therein, the same was sufficient to show that the sale deed had been got registered by furnishing incorrect position regarding the nature of land. It may here be mentioned that the land is situated in Zirakpur, District

SAS Nagar where most of the land has been developed as residential or commercial areas. The petitioner has not even chosen to place any document on record of this petition from which it could be established that the land in question is not a commercial land.

10. In these circumstances, this Court does not find any reason to interfere with the impugned order 30.4.2015 (Annexure P-7) as well as impugned order dated 1.10.2019 (Annexure P-9) and the same are hereby affirmed.
11. The petition is sans merit and is hereby dismissed.

17.7.2023

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(GURVINDER SINGH GILL)
JUDGE

Whether speaking /reasoned	Yes / No
Whether Reportable	Yes / No