

2023:PHHC:046843

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

1.CWP-19385-2014 (O&M)

Romesh Singla and others	Petitioners
Versus	
State of Punjab and others	..Respondents

2.CWP-8330-2014 (O&M)

Krishan Kumar and another	Petitioners
Versus	
State of Punjab and others	..Respondents

3.CWP-19962-2015 (O&M)

Arun Kumar and another	Petitioners
Versus	
Commissioner, Faridkot Division, Faridkot and others	..Respondents

4.CWP-13048-2015 (O&M)

Nirmala Devi and another	Petitioners
Versus	
State of Punjab and others	..Respondents

5.CWP-11663-2011 (O&M)

Raj Singh	Petitioner
Versus	
State of Punjab and others	..Respondents

CWP-19385-2014 (O&M)
and other connected cases

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6.CWP-10598-2014 (O&M)

Baldev Kaur

....Petitioner

Versus

State of Punjab and others

..Respondents

7.CWP-13138-2015 (O&M)

Jaswinder Singh and another

....Petitioners

Versus

State of Punjab and others

..Respondents

8.CWP-6378-2020 (O&M)

Harmandeep Kaur

....Petitioner

Versus

Commissioner, Ferozepur and another

..Respondents

9.CWP-8464-2020 (O&M)

Jagmeet Kaur

....Petitioners

Versus

Commissioner, Ferozepur and another

..Respondents

Date of decision: 29.03.2023

CORAM: HON'BLE MR JUSTICE ANIL KSHETARPAL

Present:- Mr. Mukand Gupta, Advocate for the petitioner
in CWP-19385-2014

Mr. L.S.Sidhu, Advocate for the petitioner
in CWP-10598-2014

Mr. Parminder Singh, Advocate for the petitioner
in CWP-19962-2015

Mr. Varun Dhawan, Advocate for the petitioner
in CWP-8464-2020 and CWP-6378-2020

Mr. Akshay Kumar, Advocate for
Mr. Sherry K Singla, Advocate for the petitioner
in CWP-11663-2011

Mr. Amit Bansal, Advocate for
Mr. S.K.Jain, Advocate for the petitioner
in CWP-13048-2015 and CWP-13138-2015

Mr. R.K. Kapoor, Addl. AG, Punjab

ANIL KSHETARPAL, J (Oral)

1. By this order, nine Civil Writ Petitions i.e 19385-2014, 8330-2014, 19962-2015, 13048-2015, 13138-2015, 10598-2014, 11663-2011, 6378-2020 and 8464-2020 shall stand disposed of.

2. As many as 9 writ petitions challenging the correctness of the orders passed by the Collector, while assessing the deficient stamp duty, which have been affirmed by the Appellate Authority, have come up for final disposal.

3. In CWP-19385-2014, 8330-2014, 19962-2015, 13048-2015, 13138-2015, 10598-2014 and 11663-2011, the various sale deeds were executed and registered on 10.05.2012 while disclosing that the nature of the land sold is agricultural, however, the Additional Deputy Commissioner, Mansa, after conducting the spot inspection, concluded that the property which is the subject matter of the sale deeds, is residential in nature and not agricultural. Thus, the Collector held that the appropriate stamp duty has not been paid.

4. Once the Collector had come to a conclusion that the nature of the property, which was the subject matter of sale deed, was not agricultural but residential, the authority should have collected some evidence to prove that the appropriate stamp duty has not been paid by the parties to the sale deed. The aforementioned orders have been passed by the quasi judicial Tribunals that affect the rights of the parties involved. Hence, the orders are required not only to be speaking but also to be based on some material evidence to support the conclusion drawn by the Court. From a careful reading of the orders passed by the Collector as well as the Appellate Authority, it is evident that there is no reference whatsoever to any material evidence in support of the conclusion drawn.

5. In CWP-6378-2020 and CWP-8464-2020 the Collector has passed the order solely on the basis of an audit note. The Appellate Authority has based its conclusion on the Collector's rates, which are not statutory so they do not bind the Court. The Collector's rates are issued only for the guidance of the registration authorities. However, such rates are never final and binding. A quasi judicial authority like the Collector, while passing the orders under the Indian Stamp Act, 1899, is required to return a positive finding with regard to the deficiency in the payment of the stamp duty based on some admissible evidence.

6. It is evident that in all these cases the impugned orders lack the basic requirement of the quasi judicial order. The Presiding Officer of the quasi judicial Tribunal is expected to critically analyse the material brought on record before arriving at any conclusion. A reading of the

orders show that the Presiding Officer has failed to fulfill the necessary requirements of passing an order.

7. Keeping in view the aforesaid facts and discussion, the impugned orders in all the writ petitions are set aside, while remitting the matters back to the Collector to decide them afresh, after granting opportunity to the petitioners in all the writ petitions to lead material evidence. The petitioners through their learned counsels are directed to appear before the court of Collector on 28.04.2023 at 10:00 a.m.

8. Disposed of accordingly.

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

29.03.2023

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Whether speaking/reasoned : Yes/No

Whether reportable : Yes/No

**(ANIL KSHETARPAL)
JUDGE**