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

102+219

CM No.3915-CWP of 2020 in/and
Civil Writ Petition No.23144 of 2019

Date of Decision: January 23rd, 2023

Mohan Singh Puri

...Petitioner

Versus

State of Haryana and another

...Respondents

**CORAM: HON'BLE MR. JUSTICE AUGUSTINE GEORGE MASIH**
**HON'BLE MR. JUSTICE VIKRAM AGGARWAL**

Present: Petitioner in person.

Mr. Deepak Bhardwaj, Deputy Advocate General, Haryana.

**<u>AUGUSTINE GEORGE MASIH, J. (ORAL)</u>**

***<u>CM No.3915-CWP of 2020</u>***

Prayer in this application is for correction in the heading of the writ petition, where inadvertently the date has been wrongly mentioned relating to the land acquisition certificate (Annexure P-2), where it has been mentioned as 14.05.2019, whereas it should have been 21.05.2019 and receipt of compensation of ₹44,16,889/-, where the date has been mentioned as 27.06.2019, whereas it should have been 22.08.2018.

In the light of the pleadings in the application, which is supported by the affidavit of the petitioner, who appears in person, we accept the prayer made in this application and order correction of the heading of the writ petition by changing the land acquisition certificate date from 14.05.2019 to 21.05.2019 as also the date of the receipt of compensation from 27.06.2019 to 22.08.2018.

Registry to carry out the necessary corrections in the heading of the writ petition.

The application stands disposed of.

***CWP No.23144 of 2019***

Petitioner has approached this Court with a grievance that his land has been acquired by Haryana State Industrial and Infrastructure Development Corporation Limited. Out of the proceeds of the compensation amount, as has been received by the petitioner as per award, he has purchased a Plot (residential) No.207, Sector 3, Industrial Growth Centre, HSIIDC, Saha, Ambala. The respondents are not registering the same and are charging stamp duty on the said amount which is the cost of the plot to be paid by the petitioner. Reliance has been placed upon Section 51 of the Land Acquisition Act, 1894 (hereinafter referred to as 'the Act'), to contend that exemption from stamp duty and fee has been provided on the award and agreement and no claim is payable on the said amount. Petitioner thus contends that the amount as has been received by him being a compensation amount out of the award for land acquisition, the petitioner is exempted from payment of stamp duty.

Counsel for the respondents, on the other hand, has asserted that the provisions as contained under Section 51 of the Act would not be applicable to the case in hand. He further contends that as per the policy dated 09.11.2010 (Annexure P-3) framed by the Government of Haryana, the petitioner would not be entitled to the said benefit as it is on the agricultural land only having been purchased out of the proceeds of the compensation amount, which is exempted from the stamp duty. Reference in this regard has been made to Clause 13 of the said policy. Counsel on this basis contends that the petitioner would not be entitled to the claim as has been sought to be made in the present writ petition.

Having considered the submissions made by the petitioner and counsel for the respondents and on going through the pleadings as also Section 51 of the Act, which reads as follows:-

> *"**Section 51.** Exemption from stamp duty and fee.-No award or agreement made under this Act shall be chargeable with stamp duty and no person claiming under any such award or agreement shall be liable to pay any fee for a copy of the same."*

we are of the considered view that the case of the petitioner would not be covered by the said section and the petitioner would not be entitled to the benefit as is being sought to be claimed by him for exemption from stamp duty as the land which is being sought to be purchased by him is not of the same nature for which the award has been passed. It is an admitted fact that the agricultural land of the petitioner had been acquired.

Clause 13 of the policy as has been framed by the Government of Haryana i.e. Policy for Rehabilitation and Resettlement for Land Owners - Land Acquisition Oustees dated 09-11-2010 reads as follows:-

> ***"13. Exemption from Stamp Duty & Registration Charges on purchase of alternate agricultural land***
>
> *In case a landowner, whose land is acquired, purchases alternate agricultural land within the state of Haryana <u>within a period of two years of the Award</u>, such purchase of land, limited to the amount of compensation, would be exempt from payment of Stamp Duty and Registration Charges. The Revenue & Disaster management Department would separately issue necessary orders/notification to this effect."*

Perusal of the above would indicate that not only the nature of the land, for which the exemption has been granted, is agricultural but the period has also been specified which says that the purchase should be within a period of two years of the award. Since the land which has been purchased by the petitioner is for residential purposes i.e. not agricultural purposes, the claim as is being sought to be made by the petitioner cannot be accepted.

In the light of the above, finding no merit in the present writ petition, the same stands dismissed.

**(AUGUSTINE GEORGE MASIH)**
**JUDGE**

**January 23rd, 2023** **(VIKRAM AGGARWAL)**
*Puneet* **JUDGE**

Whether speaking/reasoned: Yes

Whether Reportable: No