

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

CWP-18169-2023 (O&M)  
Date of Decision:-21.08.2023

Davinder Singh Bains and another

... Petitioners

Versus

State of Punjab and others

... Respondents

**CORAM: HON'BLE MR. JUSTICE GURVINDER SINGH GILL**

Present:- Mr. Vivek K. Thakur, Advocate, for the petitioners.

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**GURVINDER SINGH GILL, J.**(Oral)

1. The petitioners assail order dated 10.7.2013 (Annexure P-2) passed by Deputy Commissioner-cum-Collector, Kapurthala, vide which the Collector under the provisions of Section 47-A of Stamp Act has imposed recovery of Rs.16,02,100/- along with interest on account of deficient stamp duty having been affixed on sale deed dated 25.4.2008. The petitioners also assail order dated 5.12.2014 (Annexure P-5) passed by the appellate authority i.e. by the Commissioner vide which the statutory appeal filed by the petitioners against order dated 10.7.2013 (Annexure P-2) has been declined. Challenge is also made to the notices dated 2.9.2022 and 5.6.2023 (Annexures P-6 and P-7) issued by Joint Sub-Registrar so as to deposit the amounts sought to be recovered i.e. Rs.16,44,500/- and Rs.25,00,000/- respectively.

2. Learned counsel submits that the impugned notices dated 2.9.2022 and 5.6.2023 (Annexures P-6 and P-7) have been issued after 8 years of the dismissal of appeal and that the same would suffer from delay and laches. It has further been submitted that in any case the orders on the basis of which the said notices are issued itself suffer from legal infirmities and that as a matter of fact are *void ab initio* inasmuch as the Collector's order passed in the first instance was passed on 14.7.2011 which had been passed after a period of more than 3 years of the sale deed.
3. This Court has considered the aforesaid submissions.
4. The petitioners challenge order dated 10.7.2013 and 5.12.2014 (Annexures P-2 and P-5) pertaining to the proceedings initiated under Section 47-A of the Act in respect of sale deed dated 25.4.2008. As a matter of fact the proceedings under Section 47-A of the Act were initiated on 7.1.2011 as would be evident from the date mentioned at the top of Annexure P-2. The Collector passed an order dated 14.7.2011 imposing recovery of Rs.16,44,750/- as deficient stamp duty. The petitioner challenged said order in appeal wherein the Commissioner while setting aside order dated 14.7.2011 remanded the matter back to Collector for fresh decision. It is thereafter that impugned order dated 2.9.2022 (Annexure P-6) was passed. Despite the fresh decision, the date of initiation of proceedings under Section 47-A of the Act will remain the same i.e. 7.1.2011. It is the said date i.e. 7.1.2011 which is material date which has to be considered for computing the limitation. The proceedings under Section 47-A of the Act having been initiated on 7.1.2011 i.e. within 3 years from the date of execution of sale deed which was executed on 25.4.2008 the same were well within limitation. The contention of the petitioners that the limitation has to be computed from

the date, the order was passed by the Collector is rather misconceived and cannot be accepted.

5. Still further the appeal filed against the said order also came to be dismissed vide order dated 5.12.2014 (Annexure P-5). The said orders have apparently attained finality and as such the said matter cannot be reopened as on today i.e. after more than 9 years. The impugned notices dated 2.9.2022 and 5.6.2023 (Annexures P-6 and P-7) having been passed for recovery of the amount pursuant to the orders dated 10.7.2013 and 5.12.2014 (Annexures P-2 and P-5) which had attained finality cannot be said to be suffering from any infirmity.
6. Nothing has been shown to this Court as to whether there is any limitation prescribed for effecting recovery pursuant to valid orders having been passed under the Stamp Act. This Court does not find any ground to interfere in the impugned orders i.e. 10.7.2013 (Annexure P-2) and 05.12.2014 (Annexure P-5) or the notices Annexures P-6 and P-7 issued pursuant thereto. The petition, as such, is dismissed.

21.08.2023  
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( GURVINDER SINGH GILL )  
JUDGE

Whether speaking /reasoned  
Whether Reportable

Yes / No  
Yes / No