

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

CWP-23554-2023 (O&M)
Date of Decision:-17.10.2023

Gurdas Garg

... Petitioner

Versus

Commissioner Faridkot Division and another

... Respondents

CORAM: HON'BLE MR. JUSTICE GURVINDER SINGH GILL

Present:- Mr. Ashish Grover, Advocate, for the petitioner.

GURVINDER SINGH GILL, J.(Oral)

1. The petitioner assails order dated 20.9.2022 (Annexure P-4) vide which the Collector-cum-Additional Deputy Commissioner(J), Bathinda, while conducting proceedings under Section 47-A of Indian Stamp Act, 1899, assessed the rate of the property in question as 'commercial property' and applied the code 001/0120. The petitioner also assails order dated 01.02.2023 passed by respondent No.1-Commissioner, Faridkot Division, whereby the appeal filed by the petitioner against the aforesaid order has been dismissed.
2. Learned counsel submits that when the proceeding under Section 47-A of the Act, were initiated, the Collector called report from the Naib Tehsildar and who categorically defined the property to be falling under the Code 001/0119

the Collector Rate of which was Rs.3391/- whereas the Collector on his own applied a different code and a different rate.

3. This Court has considered the aforesaid submission and has also gone through the impugned order.
4. The relevant extract from the impugned order dated 20.9.2022 (Annexure P-4) is reproduced hereunder:-

“Arguments of the counsel has been heard and records have been perused. Sale deed has been got registered at collector rate mentioned at serial number 0001/0119 and that serial number is applicable to the residential area of Green City near phase 4 and 5 within streets. but as per sale deed area mentioned is for dispensary. Thus area being for dispensary thus being commercial area collector rate at serial number 001/0120 would have been applicable, whereas party has got the same registered as residential area in wrong manner. The objection of the audit party is also in this regard. Apart from this, report received dated 23.08.2022 received from Naib Tehsildar, Bathinda stated produced Purchaser Sukhveer Singh came in person this area is on main Green City road and has verified the objection of audit party. In spite of giving numerous opportunities, the purchaser party has failed to produce any evidence which could show that the objection of audit party is wrong. Collector rate is that minimum rate on the basis of which due stamp duty, registration fee and cess is collected. The purchaser cannot get the sale deed registered on the basis of his desire on any rates mentioned as rate list of collector rates. Objection of audit party is correct. Deficient amount has been correctly calculated as per collector rates.”

5. The aforesaid extract clarifies that while the Naib Tehsildar had taken the land to be a residential area, but the Collector upon appraisal of the sale deed noticed that as a matter of fact the property sold was admittedly defined as a

‘dispensary’ in the sale deed itself and consequently the Collector took a different view and applied the commercial rates.

6. This Court does not find any infirmity in the aforesaid findings of the Collector as has also been upheld by the Commissioner. Finding no merit in the instant petition and the same is hereby dismissed.

17.10.2023

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(GURVINDER SINGH GILL)
JUDGE

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