IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

322 **CWP-14037-2001** (O&M)
Date of Decision: 19.10.2024

Kuldeep Singh and another

… Petitioners

V/S

Financial Commissioner, Haryana cum Chief Controlling Revenue Authority, and others

… Respondents

CORAM: HON'BLE MR. JUSTICE SUVIR SEHGAL

Present: Mr. Sandep K. Sharma, Advocate for the petitioners.

Mr. Sharad Aggarwal, DAG, Haryana.

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SUVIR SEHGAL, J. (ORAL)

1. Aggrieved of order dated 10.09.1998, passed by the Collector, appellate order dated 04.07.2000 and revisional order dated 16.05.2001, Annexures P-1 to P-3, respectively, petitioners have approached this Court by way of instant writ petition *inter alia* for issuance of a writ in the nature of certiorari for quashing the said orders.

2. Counsel for the petitioners submits that the petitioners, who are a married couple, had purchased two adjoining properties by virtue of sale deeds, which were registered separately on 14.07.1998. He submits that on the same day, Sub-Registrar sent the matter to the Collector for initiating proceedings under Section 47-A of the Indian Stamp Act, 1899,

which culminated in the passing of the impugned order Annexure P-1, whereby the value of the property has been assessed @ Rs.9,000/- per square yard and the petitioners have been called upon to deposit deficient stamp duty. Counsel submits that the petitioners remained unsuccessful in appeal and revision.

3. While making a reference to the Collector rate circulated on 27.03.1998, Annexure P-4, he contends that the value of the commercial property, from Ambedkar Chowk to Jat College (Main Road) in Rohtak City has been assessed at Rs.6000/- per square yards, but the authorities have not taken notice of the Collector rate.

4. This writ petition was admitted in the year 2001, however, no response has been filed by the State in the last more than two decades. State counsel has supported the order passed by the authorities and contended that the petitioners, have defrauded the Government of the stamp duty payable by executing two separate sale deeds qua the same property.

5. After having heard counsel for the parties, this Court is of the view that the impugned orders cannot be sustained for the sole reason that the authorities have not adverted to the Collector rate as determined vide Annexure P-4. Although, under Section 47-A of the Indian Stamp Act, the Collector can make inquiry and assess the value of the property and determine the stamp duty payable but, simultaneously, he cannot ignore the document issued by the Government. As a vital document has not been taken note of, this court is of the view that the impugned orders cannot be sustained.

6. For the aforegoing reasons, impugned orders Annexures P-1 to P-3, are set aside and the matter is remitted to the Collector, Rohtak-respondent No.3, to decide the matter afresh after hearing the parties. It is expected that the Collector will take into consideration all the relevant material produced by the petitioners including the notification, Annexure P-4, issued by the Government.

7. Writ petition is disposed of.

8. Parties are directed to appear before the Collector, Rohtak on 16.12.2024 at 10:00 a.m. for further proceedings.

19.10.2024
pooja saini

(SUVIR SEHGAL)
JUDGE

Whether Speaking/Reasoned	*Yes/No*
Whether Reportable	*Yes/No*