

2024:PHHC:164913-DB



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

(109)

**LPA-1291-2023 (O&M)
Decided on : 10.12.2024**

Gurdeep Kaur & another

.....Appellant(s)

Versus

State of Punjab & others

.....Respondent(s)

**CORAM : HON'BLE MR.JUSTICE G.S. SANDHAWALIA
HON'BLE MRS.JUSTICE MEENAKSHI I.MEHTA**

Present: Mr.Jaideep Verma, Advocates for the appellants.

G.S. Sandhawalia, J.(Oral)

CM-3296-LPA-2023

Application for condoning the delay of 10 days in filing the present appeal is allowed in view of the averments made in the application duly supported by affidavit of appellant No.2. Delay of 10 days in filing the appeal is hereby condoned.

CM stands disposed of.

CM-3297-LPA-2023

Application for condoning the delay of 48 days in re-filing the present appeal is allowed in view of the averments made in the application duly supported by affidavit of appellant No.2. Delay of 48 days in re-filing the appeal is hereby condoned.

CM stands disposed of.

1. Consideration in the present appeal is to the judgment dated 08.02.2023, passed in CWP-523-2020 by the Learned Single Judge whereby the writ petition was dismissed and the orders passed by the authorities below were upheld and thus, made the present appellants liable to pay the additional stamp duty as demanded.

2. The Learned Single Judge kept the issue in mind which was raised by the present appellants that reliance upon the Agreement to Sell dated 01.07.2016 (Annexure P-2) by the authorities was correct as it pertained to the same sale deed. It was noticed that even a report had been called for in which it was submitted that the property was identical and that one of the vendor-Guresh Kumar was common and there was only an addition of Gurdeep Kaur, one of the vendees.

3. We have also perused the Agreement to Sell which was the basis of the demand for additional stamp duty. In the said document, there is reference of vendors Arun and Vineet who had an earlier sale deed bearing No.150 dated 11.04.2013 in their favour on the basis of which they were selling property bearing MC No.2025-B. Reference has been made to the same sale deed in the present sale deed dated 15.09.2016 (Annexure P-1) which has now been executed in favour of the present appellants namely Gurdeep Kaur and Guresh Kumar. In such circumstances, the argument raised that it was a different property is without any basis.

4. The authorities had issued necessary summons to the vendees and given opportunity to file reply but the same was never filed and the matter was fixed for arguments. On the basis of the photocopy of the Agreement to Sell, on account of complaint received, the matter had been initiated and the present appellants could not rebut the same and neither produced any cogent evidence

regarding that the Agreement to Sell on the basis of which they had purchased the property was incorrect. Therefore, the additional amount of Rs.1,70,000/- had been directed to be paid by the Additional Deputy Commissioner-cum-Collector, Rupnagar on 24.11.2017 (Annexure P-4). The said order was then upheld by the Divisional Commissioner, Rupnagar, while dismissing the appeal on 01.10.2019 (Annexure P-5) on the ground that once the Agreement to Sell was present and available on the record, there was no basis to take a contrary view to what has been taken by the Collector.

5. In such circumstances, we are of the considered opinion that the reasoning given by the Learned Single Judge while keeping in mind the fact that power of judicial review is limited in Writ jurisdiction had upheld the view taken by the authorities below as correct and not liable to be interfered with.

6. Resultantly, in view of the above discussion, the present appeal is hereby dismissed in limine.

(G.S. SANDHAWALIA)
JUDGE

10.12.2024
sailesh

(MEENAKSHI I.MEHTA)
JUDGE

Whether speaking/reasoned :	Yes
Whether Reportable :	No