

CWP-7410-2024

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IN THE HIGH COURT OF PUNJAB AND HARYANA AT  
CHANDIGARH  
(104)

CWP-7410-2024

Date of decision:- 02.04.2024

Balbir Kaur  
...Petitioner  
Versus  
Commissioner, Jalandhar Division, Jalandhar and others  
...Respondents

CORAM: HON'BLE MR. JUSTICE SUVIR SEHGAL

Present: Mr. Rai Singh Chauhan, Advocate with  
Ms. Deepika Chauhan, Advocate, for the petitioner.

SUVIR SEHGAL, J. (Oral)

1. By way of present writ petition filed under Article 226/227 of the Constitution of India, petitioner has moved this Court seeking quashing of appellate order dated 08.11.2023, Annexure P-11 and order dated 12.12.2019, Annexure P-9, passed by respondents No.1 and 2, respectively, whereby, she has been directed to deposit the deficit stamp duty along with interest.
2. Counsel for the petitioner has *inter alia* contended that while passing order, Annexure P-11, Appellate Authority has not given any reason in its support.
3. Notice of motion.
4. On asking of the Court, Ms. Amrita Garg, AAG, Punjab, accepts notice on behalf of the respondents and has opposed the petition.
5. I have heard counsel for the parties and considered their respective submissions.

6. Writ petition deserves to be accepted on the short ground that the appellate order lacks any reasoning. While dismissing the appeal, Appellate Authority has observed as under:-

*“I have considered the arguments by the counsel for the appellant and have gone through the record. In view of the facts of the appeal, there is no ground to consider, hence he (sic the) same is dismissed.*

*File be consigned to record room after usual formalities.”*

7. It is evident from the above that the order sans any reason much less a cogent one. After noticing the arguments, the Appellate Authority has dismissed the appeal in a single sentence. It has not dealt with the contention raised by the petitioner, rather it has “rubber stamped” the order Annexure P-9 passed by respondent No.2. In ***M/s Kranti Associates Private Limited and another Versus Shri Masood Ahmed Khan and others, (2010) 9 SCC 496***, Supreme Court has observed that reasons have become an indispensable component of decision making process and facilitate the process of judicial review by Superior Court. Recording of reasons by a Judicial Authority is a sine qua non for a valid order and it has been held that insistence of reasoning is required both for judicial accountancy as well as transparency. As the impugned Appellate Authority order, Annexure P-11, is bereft of any reason whatsoever, it cannot be sustained.

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8. For the reasons foregoing, order Annexure P-11 is set aside and the matter is remitted to respondent No.1 (Commissioner, Jalandhar Division, Jalandhar) to decide it afresh by passing a reasoned order after hearing the parties and examining the record.
9. Petition is disposed of.
10. Parties are directed to appear before respondent No.1, on 06.06.2024, at 10.00 A.M.

(SUVIR SEHGAL)  
JUDGE

02.04.2024  
Pardeep

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|---------------------------|-----|
| Whether Speaking/Reasoned | Yes |
| Whether Reportable        | Yes |