

CWP-10320-2023

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**IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH
(102)**

CWP-10320-2023

Date of decision :-25.01.2024

**Raman Education Society (Regd.)
Versus
State of Punjab and others**

...Petitioner

...Respondents

CWP-10333-2023

Date of decision :-25.01.2024

**Raman Education Society (Regd.)
Versus
State of Punjab and others**

...Petitioner

...Respondents

CORAM : HON'BLE MR. JUSTICE SUVIR SEHGAL

Present:- Mr. Narender Singh, Advocate, for the petitioner.

...

SUVIR SEHGAL, J (ORAL)

1. This order will dispose of **CWP-10320-2023** and **CWP-10333-2023**.

2. Petitioner has approached this Court under Article 226/227 of the Constitution of India *inter alia* for issuance of a writ in the nature of certiorari for setting aside impugned order dated 31.01.2020, Annexure P-8, passed by the Collector-cum-Additional Deputy Commissioner, Bathinda, as well as appellate order dated 06.07.2022, Annexure P-9, passed by the Commissioner, Faridkot Division, Faridkot, whereby, petitioner has been directed to deposit deficit stamp duty, penalty and other charges.

3. Counsel for the petitioner submits that the similar controversy

recently came up for adjudication before a Division Bench of this Court in LPA-1217-2021, titled as *Mukat Educational Trust Versus State of Punjab and others*, decided on 10.02.2023, and noticing the instructions issued by the Government, impugned orders were set aside and a direction was given to the authorities to consider the material being relied upon by the Trust in order to support its case for exemption from payment of stamp duty. It is further his argument that while passing impugned order, Annexure P-9, Appellate Authority has not given any independent finding and has simply endorsed the order, Annexure P-8, passed by the Collector-cum-Additional Deputy Commissioner, Bathinda.

4. Notice of motion.

5. On asking of the Court, Mr. Maninderjit Singh Bedi, Additional Advocate General, Punjab, accepts notice on behalf of the respondents. He has made a detailed reference to the order, Annexure P-8, passed by the Collector-cum-Additional Deputy Commissioner, Bathinda, and urges that the petitioner has not produced any evidence before the authorities to support his claim for exemption. He could not dispute that in Appellate Authority in its order, Annexure P-9, did not re-determine the matter.

6. I have heard counsel for the parties and considered the respective submissions.

7. A perusal of the impugned Appellate order, Annexure P-9, shows that it has been passed without recording any reason whatsoever.

After noticing the arguments addressed by both the parties, Appellate

Authority has simply endorsed the order passed by the Collector without dealing with the arguments raised by the petitioner. It is duty of the Appellate Authority, which is quasi judicial authority, to independently examine the issue raised on behalf of the petitioner and to decide the same by assigning good and sufficient reasons. Since this has not been done, this Court has no hesitation in coming to the conclusion that the impugned order, Annexure P-9, cannot be sustained.

8. For the foregoing reasons, impugned order, Annexure P-9, passed by the Appellate Authority (Commissioner, Faridkot Division, Faridkot), is set aside, and the matter is remitted to it to decide it afresh by passing a reasoned order after hearing the parties. Petitioner is at liberty to produce any new material it deems necessary to support its claim that it is working as a charitable institute and is exempt from payment of duty under the Indian Stamp Act, 1899. It shall be open to both the parties to raise all the arguments before the Appellate Authority, who will duly consider them while deciding the matter afresh.

9. Parties are directed to appear before the Commissioner, Faridkot Division, Faridkot, on 18.03.2024, at 10.00 a.m.

10. Petitions are disposed of.

(SUVIR SEHGAL)
JUDGE

25.01.2024
Pardeep

Whether speaking/reasoned	Yes
Whether reportable	Yes/No