

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CWP-8903-2024

Date of decision:-22.04.2024

Neeta Chopra

...Petitioner

Versus

State of Punjab and others

...Respondents

CORAM : HON'BLE MR. JUSTICE SUVIR SEHGAL

Present : Mr.Rohit Sud, Advocate and
Ms.Kuljeet Kaur Adhen, Advocate
for the petitioner.

SUVIR SEHGAL, J.(ORAL)

1. By way of present writ petition filed under Articles 226/227 of the Constitution of India, petitioner has approached this Court, *inter alia*, for setting aside order dated 21.11.2023, Annexure P1, passed by respondent No.2 as well as setting aside notice dated 18.03.2024, Annexure P7 issued by respondent No.5 whereby demand of Rs.2,73,900/- has been made.

2. Counsel for the petitioner submits that petitioner had purchased agricultural land measuring three kanal and sale deed was registered on 08.06.2012. He submits that *suo motu* proceedings were initiated by the Sub-Registrar under Section 47-A of the Indian Stamp Act, 1899, in May, 2016 and by an ex-parte order passed on 28.12.2017, Annexure P2, petitioner was asked to deposit Rs.2,73,900/- as deficit

stamp duty, registration charges and interest. Counsel submits that petitioner filed an appeal before respondent No.2, which has been dismissed vide impugned order, Annexure P1, in a mechanical manner. He submits that the proceedings initiated by Sub Registrar, under Section 47-A of the Indian Stamp Act, 1899 were barred by limitation as they had been started after more than three years of registration of the sale deed. He submits that this argument was specifically raised and has been noticed by the Appellate Authority in the impugned order but has not been dealt with.

3. Issue notice to the respondents.

4. On asking of the Court, Ms.Amrita Garg, AAG, Punjab, accepts notice on behalf of respondents. She has supported the impugned action.

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

6. At the outset, the impugned order, Annexure P1, deserves to be noticed. Its relevant extract is reproduced hereunder:

“4. The counsel for the appellant mainly stated that the Collector has passed the impugned order at the back of the appellant without affording any opportunity of being heard. Neither a notice nor any copy of order was received by the appellant. He had only received a letter dated 26.12.2018 bearing no.156 vide which the appellant has asked to deposit the amount. This letter does not even mention the date of the impugned order and after tracing the same the present appeal is being filed. He further stated that after being satisfied about the affixation of the

stamp duty and payment of registration fee sale deed was registered and handed over to the appellant by registering authority. After 08.06.2012 no notice of any proceeding was ever served to the appellant. He further stated that the proceedings initiated by Collector were hopelessly time barred. He cited ruling 2011 (3) PLR 422 in support of his contention.

5. *I have considered the arguments by the counsel for the appellant and have gone through the record. There is no merit in the appeal as the order of A.D.C. is self-contained. Hence the same is dismissed.*

File be consigned to record room after usual formalities.”

7. A perusal of the above reproduced order shows that the arguments raised by the petitioner have neither been discussed nor the Appellate Authority has applied its mind to the controversy before it. To say the least, the order is cryptic and bereft of any reasoning.

8. In **M/s Kranti Associates Pvt. Ltd. and another Versus Sh.Masood Ahmed Khan and Ors. (2010) 9 SCC 496**, Supreme Court has held that giving of reasons, has virtually become an indispensable component of decision making process and facilitate the process of judicial review by superior Courts. Supreme Court observed that insistence on reasoning is a requirement for both judicial accountability as well as transparency. As the impugned order sans any reason, it cannot be sustained.

9. For the foregoing reasons, impugned order, Annexure P1, is set aside and the matter is remitted to respondent No.2 to decide the

104

appeal again by passing a fresh order.

- 11. Petition is disposed of.
- 12. Parties are directed to appear before respondent No.2 – Commissioner, Jalandhar Division, Jalandhar on 19.06.2024 at 10:00 A.M. for further proceedings.
- 13. Needless to mention, petitioner shall be at liberty to raise all the arguments before the Appellate Authority, who shall duly consider them and assign reasons while passing the order.
- 14. In the meanwhile, recovery proceedings initiated vide impugned order, Annexure P7, shall remain stayed and will be subject to the final outcome of the appeal to be decided by respondent No.2.

(SUVIR SEHGAL)
JUDGE

22.04.2024

Brij

Whether reasoned/speaking : Yes/No

Whether reportable : Yes/No