IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

202 **CWP-14794-2021**
Date of decision:06.09.2024

AMRIT SAGAR MITTAL AND ANOTHER ...PETITIONERS

VERSUS

COMMISSIONER, JALANDHAR DIVISION, JALANDHAR AND OTHERS ...RESPONDENTS

CORAM: HON'BLE MR. JUSTICE SUVIR SEHGAL

Present: Mr. Bahul Bunger, Advocate for the petitioners.

Mr. Anil Bansal, DAG, Punjab.

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SUVIR SEHGAL, J.

1. Instant writ petition has been filed under Articles 226/227 of the Constitution of India *inter alia* for issuance of a writ in the nature of certiorari for quashing orders dated 21.03.2018 and 29.01.2020, Annexures P-2 and P-3, respectively, passed by the respondent-authorities in proceedings under Section 47-A of the Indian Stamp Act, 1899, (for short "the Act") as applicable to the State of Punjab and all incidental proceedings arising therefrom.

2. Case of the petitioners is that they purchased 13 *kanals* 15 *marlas* land in village Premgarh, District Hoshiarpur, vide registered sale deed dated 25.08.2015, Annexure P-1. Requisite stamp duty was paid and after it was registered, the original sale deed was returned to the petitioners. Two years later, petitioners were served with a notice under Section 47-A of the Act and proceedings were initiated for recovery of deficit stamp duty of Rs.2,19,375/- on the basis of some audit objections. Petitioners contested the proceedings, however vide order, Annexure P-2, Collector, Hoshiarpur, directed the

petitioners to deposit the deficit amount alongwith interest. Petitioners remained unsuccessful in appeal, which was rejected by the Commissioner, Jalandhar Division, vide impugned order, Annexure P-3, which was later modified vide order dated 09.09.2020, Annexure P-3/A.

3. Counsel for the petitioners submits that the requisite stamp duty had been affixed and there was an error in the calculation by the respondent-authorities, which the authorities failed to appreciate. He urges that the proceedings have been initiated on the basis of an internal audit report, with which, the petitioners were never associated and the same cannot be used against them. It is his argument that the respondent-authorities have not even taken the calculation supplied by the petitioners into consideration and the pleas raised by the petitioners have been rejected by non-speaking orders, which cannot be sustained.

4. Upon notice, writ petition has been contested by the respondents by filing a reply, wherein it has been submitted that the calculations given by the petitioners are not as per notification dated 11.03.2011, Annexure R-1. It has been submitted that the calculations given by the audit are correct and the notification, Annexure R-1, has to be given effect to. State counsel has supported the orders passed by the authorities and has asserted that the petitioners are bound to deposit the amount claimed by respondents.

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

6. A bare perusal of the impugned orders, Annexures P-2 and P-3, show that both the authorities have not considered the calculations put-forth by the petitioners and have simply endorsed the report of the audit. The audit report was prepared behind the back of the petitioners, who were never given

opportunity to represent against it. The report cannot be held to be binding on the petitioner. Furthermore, both the orders have been passed by the authorities without assigning any reasons in support thereof. In ***Kranti Associates Pvt. Ltd. and another Versus Masood Ahmed Khan and others*** ***(2010) 9 SCC 496***, the Hon'ble Supreme Court has held that reasons are indispensable component of decision making process and an order effecting the rights of the parties has to be self speaking. It was observed that a judicial/quasi-judicial authority must record reasons in support of its conclusion as it operates as a valid restraint on any possible arbitrary exercise of power. It is imperative for the quasi judicial authorities to deal with the submissions made, arguments addressed and assign reasons while passing an order. As both the impugned orders are bereft of reasons, they cannot be sustained.

7. In view of the above discussion, impugned orders, Annexures P-2 and P-3, are set aside and the matter is remitted to the Collector, Hoshiarpur, respondent No.3, to decide the proceedings afresh by passing a reasoned order, after hearing the parties and affording them with an opportunity to explain their respective stand.

8. Petition is disposed of.

9. Parties are directed to appear before the Collector, Hoshiarpur, on 08.11.2024 at 10.00 A.M. for further proceedings in accordance with law.

06.09.2024 **(SUVIR SEHGAL)**
sheetal **JUDGE**

Whether Speaking/reasoned	Yes/No
Whether Reportable	Yes/No