



CWP-13362-2024 & CWP-13364-2024

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

(103+104)

CWP-13362-2024

DATE OF DECISION:- 16.07.2024

KULWANT KAUR AND OTHERS

...PETITIONERS

VERSUS

**COMMISSIONER, JALANDHAR DIVISION, JALANDHAR AND
OTHERS**

...RESPONDENTS

CWP-13364-2024

KULWANT KAUR AND OTHERS

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**COMMISSIONER, JALANDHAR DIVISION, JALANDHAR AND
OTHERS**

...RESPONDENTS

CORAM: HON'BLE MR. JUSTICE SUVIR SEHGAL

Present:- Mr. R.Kartikeya, Advocate, for the petitioners (in both cases).
...

SUVIR SEHGAL, J. (Oral)

1. This common order shall dispose of both the above noted writ petitions, as they involved common questions of law and facts. For the sake of



2. Instant writ petition has been filed under Article 226/227 of the Constitution of India *inter alia* for issuance of a writ in the nature of certiorari for quashing orders dated 28.12.2017, Annexure P-4, and 02.08.2023, Annexure P-6, passed by respondents No.2 and 1, respectively, in proceedings under Section 47-A of the Indian Stamp Act, 1899, as applicable to the State of Punjab, as also to incidental proceedings arising therefrom.

3. Counsel for the petitioner submits that by a Transfer Deed dated 24.04.2014, Annexure P-1, Harjit Singh, who was issueless, transferred his agricultural and residential property by way of a gift to Baldev Singh, a relative. He submits that the Deed was duly registered and requisite stamp duty and charges were deposited. He submits that Baldev Singh expired on 13.04.2017. On the basis of an audit report, respondents-initiated proceedings under Section 47-A of the Indian Stamp Act 1899, and issued a notice dated 10.05.2017, Annexure P-3, to Baldev Singh, deceased. Counsel submits that the deceased was proceeded against ex parte, and by impugned order, Annexure P-4, respondent No.2, directed the deceased to deposit an amount of Rs.14,97,754, as deficit stamp duty and interest. Counsel submits that petitioners, who are legal representatives of the deceased and some of them are residing abroad, came to know about passing of the order in January 2019, and immediately after getting certified copy, filed an appeal before the Commissioner, Jalandhar Division, Jalandhar, which has been rejected, vide order, Annexure P-6. Besides, assailing both the orders on merits, counsel contends that the appellate order is sans any reasons.



5. On asking of the Court, Ms. Amrita Garg, AAG, Punjab, accepts notice on their behalf. She has supported the action taken by the authorities under the Stamp Act.

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

7. The relevant extract of the impugned appellate order, Annexure P-6, passed by the Commissioner, Jalandhar Division, Jalandhar – respondent No.1, is reproduced hereunder:-

“5. I have considered the arguments advanced by the counsel for the appellants and have gone through the record. The appeal is dismissed as there is no instruction/rule to waive off the interest on any account.”

8. A perusal of the above reproduction shows that the Appellate Authority – respondent No.1, has rubber-stamped the order passed by the Collector without appreciating the controversy. The Appellate Authority has neither dealt with the contentions, nor recorded any independent reasoning. Impugned appellate order is not only non-speaking, but also lacks application of mind. In *M/s Kranti Associates Pvt. Ltd. and another Versus Sh. Masood Ahmed Khan and others, 2010 (9) SCC 496*, Supreme Court has held that reasons are an indispensable component of decision-making process and an order affecting the rights of the parties has to be self-speaking. As the appellate order is bereft of any reasoning, it deserves to be set aside on this short ground.

9. Accordingly, writ petition is disposed of, impugned order, Annexure



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direction to re-decide it, after hearing the parties and pass a speaking order dealing with the arguments raised by both the sides.

10. Parties are directed to appear before the Appellate Authority on 10.09.2024 at 10.00 A.M., for further proceedings.

(SUVIR SEHGAL)
JUDGE

16.07.2024
Pardeep

Whether Speaking/Reasoned	Yes
Whether Reportable	Yes