



CWP-16972-2017

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IN THE HIGH COURT OF PUNJAB & HARYANA AT
CHANDIGARH

(207)

CWP-16972-2017

Date of decision:- 01.08.2024

Himanshu Gupta and others

... Petitioners

Versus

State of Punjab and others

... Respondents

CORAM: HON'BLE MR. JUSTICE SUVIR SEHGAL

Present:- Mr. Raj Kumar Salwan, Advocate
for the petitioner.

Ms. Amrita Garg, AAG, Punjab.

SUVIR SEHGAL, J. (ORAL)

1. By way of instant petition, petitioners have approached this Court under Article 226 of the Constitution of India *inter-alia* for issuance of a writ in the nature of certiorari for quashing reference dated 18.03.2012, Annexure P-1, under Section 47-A of the Indian Stamp Act, 1899 (for short “the Act”) for deficiency in Stamp Duty as well as order dated 25.06.2013 passed by respondent No.2.

2. Counsel for the petitioner submits that the impugned reference, Annexure P-1, has been served by the Sub-Registrar, who is not by the competent authority. He has placed reliance upon the judgment of a Co-ordinate Bench of this Court in ***Zile Singh Versus Commissioner, Hisar Divn. Hisar and others, 2016 (4) R.C.R. (Civil) 250.***



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3. Opposing him, learned State counsel by making a reference to the response filed by official respondents No.1 to 3 submits that the sale deed was impounded as it was found that inadequate Stamp Duty has been affixed. She asserts that the action has been taken under Section 47-A (1) of the Act. It is also her argument that the petitioner has an alternate remedy of filing an appeal under the Act, which he has not availed of.
4. Be that as it may, it cannot be disputed that the petitioner has an equally efficacious remedy of filing an appeal under Section 47-A (4) of the Act. Petitioner has not availed the remedy and has approached this Court directly, which cannot be permitted.
5. Petition is dismissed. However, liberty is granted to the petitioner to take recourse to the remedy available to him in accordance with law.
6. It shall be open to the petitioner to move an appropriate application before the Appellate Authority seeking condonation of the period spent by him in prosecuting the instant writ petition.

01.08.2024
Kamal

(SUVIR SEHGAL)
JUDGE

Whether Speaking/Reasoned	Yes/No
Whether Reportable	Yes/No