

CWP-20837-2016

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IN THE HIGH COURT OF PUNJAB & HARYANA AT
CHANDIGARH

(203)

CWP-20837-2016

Date of decision:- 01.02.2024

Lal Babu Shahu

... Petitioner

Versus

Additional Deputy Commissioner-cum-Collector, Jalandhar and
another

... Respondents

CORAM: HON'BLE MR. JUSTICE SUVIR SEHGAL

Present:- Mr. Vishal Garg Narwana, Advocate and
Mr. Arishdeep Mraad, Advocate for the petitioner.

Mr. Sharad Aggarwal, DAG, Haryana.

SUVIR SEHGAL, J. (ORAL)

1. By way of instant petition filed under Article 226/227 of the Constitution of India, petitioner has approached this Court for issuance of a writ in the nature of certiorari for quashing impugned order dated 21.05.2010 passed by Additional Deputy Commissioner-cum-Collector, Jalandhar, Annexure P-2 and order dated 10.08.2015, Annexure P-4, passed by the Commissioner, Jalandhar Division, whereby the appeal, preferred by the petitioner, has been rejected.

2. Writ petition has been pending before this Court since the year 2016 and despite repeated opportunities, no response has been filed. State counsel has filed a report by way of an affidavit dated 05.12.2019 of Naib Tehsildar, Jalandhar-I, which is taken on record.

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3. Counsel for the parties have been heard.

4. By order, Annexure P-1, the Collector found that deficit stamp duty had been paid on a sale deed, executed in favour of the petitioner, for purchase of 7 marlas and 73 square feet land located in Abadi Industrial Area, Tehsil and District Jalandhar. Petitioner filed an appeal before the Commissioner under Section 47-A(4) of the Indian Stamp Act, 1899, which has been rejected, vide impugned order, Annexure P-4, as being barred by time.

5. Perusal of order, Annexure P-4, shows that while rejecting the appeal, the Commissioner has recorded that the petitioner has not been able to satisfactorily explain the delay. A categorical assertion has been made by the counsel for the petitioner that he was not residing at the address where a copy of order, Annexure P-1, was probably served. As per report filed by the State, the assertion made by the petitioner seems to be correct as it has been stated therein that the petitioner was residing at 48, Mathura Nagar, Jalandhar about a decade earlier and is no longer a resident of the said premises. It seems that he had not been served with a copy of order, Annexure P-1, enabling him to approach the Appellate Court within the prescribed time. In any case, without finally commenting upon this aspect, this Court deems it appropriate to set aside the order, Annexure P-4 and grant another opportunity to the petitioner to place all the material before the Appellate Authority to explain the delay.

6. Accordingly, impugned order dated 10.08.2015, Annexure P-4, passed by the Appellate Authority is set aside. Matter is remitted to the same authority to decide the application for condonation of delay afresh,

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after hearing the parties, on the basis of additional material, which may be brought on the record and proceed in accordance with law.

7. Petition is disposed of.

(SUVIR SEHGAL)
JUDGE

01.02.2024
Kamal

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