



CWP-20612-2022

-1-

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

(213)

CWP-20612-2022

Date of decision:- 07.08.2024

Saroj Gupta

... Petitioner

Versus

State of Punjab and others

... Respondents

CORAM: HON'BLE MR. JUSTICE SUVIR SEHGAL

Present:- Dr. Payel Mehta, Advocate
for the petitioner.

Mr. Anil Bansal, DAG, Punjab
for the respondents.

SUVIR SEHGAL, J. (ORAL)

1. By way of present writ petition filed under Article 226 of the Constitution of India, petitioner has moved this Court *inter-alia* for issuance of a writ in the nature of certiorari for quashing orders dated 26.04.2022, Annexure P-1, as well as order dated 27.08.2021, Annexure P-2, whereby petitioner has been fastened with the liability to deposit Rs.1,78,570/- towards deficit stamp duty, registration charges and interest.
2. Counsel for the petitioner submits that the petitioner purchased a small parcel of agricultural land in village Mohli, Tehsil Banga on 11.03.2020 and a sale deed was registered on deposit of the requisite stamp duty. She submits that a report was sought from SDM, Banga-respondent No.4, who after site inspection, reported on 10.12.2020, Annexure P-3, that the land is agricultural (chahi) and the stamp duty has been correctly

**CWP-20612-2022****-2-**

affixed. Despite this fact, petitioner was issued a notice under Section 47-A of the Indian Stamp Act, 1899 and by impugned order, Annexure P-1, Collector came to the conclusion that the petitioner had affixed deficit stamp duty. Petitioner remained unsuccessful in the appeal filed before respondent No.2. She urges that both the authorities have failed to consider the report, Annexure P-3, submitted by the SDM, wherein he had found that the land is located at a distance of about 600-700 feet from the main road connecting Banga to Phagwara town and is located at a distance from the village Abadi. Referring to the report, she submits that the SDM found that preparations had been made for the plantation of crop on the land and the prevailing collector rate was Rs.25,20,000/- per acre. She asserts that the stamp duty had been affixed on the prevailing rates as per the report of the SDM.

3. *Per contra*, learned State counsel, by making a reference to the reply filed on behalf of the respondents, submits that the land purchased by the petitioner was in a joint khata of 42 kanals 17 marlas, part of which was commercial and the remaining was agricultural. He submits that by assuming a portion of the land purchased by the petitioner to be commercial, the deficit stamp duty has been calculated.

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

5. A perusal of impugned orders, Annexures P-1 and P-2, passed by the authorities show that both the authorities have not taken into account the report of the SDM, Annexure P-3. Although, Collector in his order,



CWP-20612-2022

-3-

Annexure P-2, has noticed the report, but he did not discuss it and passed the impugned order by relying on the report submitted by the Patwari. As both the authorities have failed to consider a crucial document, the orders passed by them cannot be sustained.

6. As a result, both the impugned orders, Annexures P-1 and P-2, are set aside. Matter is remitted to the Collector-respondent No.3 to decide it afresh after hearing counsel for the parties. The authorities shall consider the SDM’s report, Annexure P-3, while passing fresh orders. The proceedings be concluded by respondent No.3 within a period of four months from the date of communication of copy of this order.

7. Petition is disposed of.

8. Parties are directed to appear before the Collector-respondent No.3 on 14.10.2024, at 10:00 A.M.

07.08.2024
Kamal

(SUVIR SEHGAL)
JUDGE

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