IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

(107)

CWP-25482-2024

Date of decision:- 03.10.2024

Ujjagar Constructions Private Limited ...**Petitioner**

Versus

State of Haryana and others ...**Respondents**

CORAM: HON'BLE MR. JUSTICE SUVIR SEHGAL

Present: Ms. Ashish Chopra, Senior Advocate, with
Ms. Rupa Pathania, Advocate, for the petitioner.

...

SUVIR SEHGAL, J. (Oral)

1. Instant writ petition has been filed under Article 226 of the Constitution of India *inter alia* for issuance of a writ in the nature of mandamus directing the respondents to refund an amount of Rs.2,80,35,000/-, along with interest, which has been deducted while making a refund of the stamp duty.

2. Learned senior counsel submits that the petitioner had purchased stamp duty for execution of a sale deed, but the sale deed could not be executed, as a dispute arose between the parties and the matter went into litigation. He asserts that the vendor sold the property to a third party on 31.05.2022. He submits that on 05.09.2022, Annexure P-14, petitioner applied for the refund of the entire stamp duty and the amount was refunded vide Annexures P-16 and P-17, after making an illegal deduction of 10% under Section 54 of the Indian Stamp Act, 1899. He has placed reliance upon the judgment of the Supreme Court in ***Rajeev Nohwar Versus Chief Controlling Revenue Authority, Maharashtra State, Pune and others, (2021) 13 SCC 754***,

to contend that while interpreting a pari materia provision, the Supreme Court has held that no deduction can be made in the facts and circumstances. He asserts that the petitioner has submitted a detailed representation dated 05.01.2024, Annexure P-18, to respondent No.1, for the refund of the deducted amount, but it has not been attended to.

3. Issue notice to the respondents.

4. On asking of the Court, Mr. Sharad Aggarwal, Deputy Advocate General, Haryana, accepts notice on behalf of the respondents.

5. I have heard counsel for the parties.

6. Given the nature of order being passed, this Court does not deem it necessary to call for a response from the respondents.

7. The representation, Annexure P-18, has been submitted to respondent No.1, but as per Section 54 of the Indian Stamp Act, 1899, the refund has to be made by the Collector concerned.

8. Writ petition is, therefore, disposed of with a direction to respondent No.4 (Collector-cum-Sub Divisional Officer (C), Badshahpur, Gurugram), to examine the representation, Annexure P-18, and pass an appropriate reasoned order in accordance with law within a period of two months, from the date of communication of this order.

9. In case the petitioner is found to be entitled to refund, the amount be disbursed to him within a period of one month thereafter.

(SUVIR SEHGAL)
JUDGE

03.10.2024
Pardeep

Whether Speaking/Reasoned	Yes
Whether Reportable	Yes/No