



CR-6255-2024

1

IN THE HIGH COURT OF PUNJAB & HARYANA AT
CHANDIGARH

CR-6255-2024
Date of decision : 16.12.2024

Harjinder Singh

... Petitioner

Versus

Surinder Kaur (since deceased) represented by her LRs and others

... Respondents

CORAM: HON'BLE MR. JUSTICE VIKAS BAHL

Present: Mr.Abdul Shehbaz Thind, Advocate
for the petitioner.

Mr.Hitesh Ghai, Advocate
for respondent no.1(i)/2 and 1(iii)/4.

Mr.Ayush Gupta, Advocate
for respondents no.6 to 9.

VIKAS BAHL, J.(ORAL)

1. This is a Civil Revision Petition filed under Article 227 of the Constitution of India for setting aside the order dated 03.04.2024 (Annexure P-8) passed by the Civil Judge (Jr.Div.), Ludhiana, vide which the application under Section 35 of the Indian Stamp Act, 1899 for impounding the agreement to sell dated 03.07.2015 (Annexure P-1) filed by the defendants-respondents has been allowed.
2. On 04.11.2024, this Court was pleased to pass the following order:-

*“Inter alia contends that the petitioner is challenging the
impugned order dated 03.04.2024 only to the limited extent*



CR-6255-2024

2

that the penalty of ten times of the deficit amount of the stamp duty has been imposed and the said penalty is the highest penalty and the same could range from five upto ten times. It is submitted that the petitioner is ready to comply with the other part of the order dated 03.04.2024 and is also ready to produce the original agreement dated 03.07.2015 on the next date of hearing and also to pay the deficit amount of the stamp duty on the agreement to sell as per the impugned order by the next date of hearing which is stated to be 07.11.2024.

Notice of motion for 16.12.2024.

Liberty is granted to the petitioner to serve respondents through dasti process as well as through counsel in the trial Court.

In case, the petitioner produces the original agreement dated 03.07.2015 on 07.11.2024 and also pays stamp duty in pursuance of order dated 03.04.2024 by 07.11.2024 then the petitioner would not be required to pay the penalty till the next date of hearing.

To be shown in the urgent list.

04.11.2024”

3. Learned counsel for the petitioner has submitted that in compliance of the order dated 04.11.2024, the petitioner has produced the original agreement dated 03.07.2015 and has also paid the stamp duty in pursuance of the order dated 03.04.2024 amounting to Rs.1,62,800/-. Learned counsel for the petitioner has relied upon the judgment of the Coordinate Bench of this Court passed in **CR-6050-2019** titled as **“Amit Kumar vs. Neha Bhatia and others”** decided on 03.08.2022 and has submitted that where the Court has found that there is no material to show

that the plaintiff has intentionally tried to evade the payment of stamp duty



CR-6255-2024

3

or tried to cause loss to the revenue and the parties entered into an agreement without having knowledge of the amendment carried out by the State of Punjab, then, the penalty ordered to be paid by the Court is equivalent to the amount of the deficient stamp duty. Paragraph 4 of the said said judgment, which has been highlighted by learned counsel for the petitioner, is reproduced hereinbelow:-

“4. In the present case there is no material to show that the plaintiff intentionally tried to evade the payment of stamp duty or tried to cause loss to the revenue. Basically, the parties enter into an agreement to sell without having knowledge of the amendment carried out by the State of Punjab. The amount of the deficient stamp duty comes to Rs.6,00,000/- approximately. The plaintiff shall be liable to deposit the deficient stamp duty alongwith the equivalent amount as penalty.”

Learned counsel for the petitioner has further relied upon the judgment of another Coordinate Bench of this Court passed in **CR-6618-2023** titled as **“Sham Lal vs. Satwinder Singh and another”** decided on 12.02.2024, to the similar effect.

4. Learned counsel for the respondents have submitted that in view of the said judgments, an amount of Rs.1,62,800/- is payable by the petitioner and the petitioner should pay the same in a time bound manner and in case, the petitioner does not pay the said amount within the said time, then, the original agreement should be ordered to be impounded.

5. Learned counsel for the petitioner has submitted that in view of the objection raised by the learned counsel for the respondents, the



CR-6255-2024

4

petitioner would deposit the said amount within a period of 4 weeks from today.

6. Keeping in view the abovesaid facts and circumstances, the impugned order dated 03.04.2024 is modified and the present revision petition is disposed of with the following direction:-

- i) The petitioner would deposit an amount of Rs.1,62,800/- on account of penalty, which is equivalent to the amount of deficient stamp duty, within a period of 4 weeks from today and in case of not depositing the said amount, then, the present revision petition would be deemed to be dismissed.

(VIKAS BAHL)
JUDGE

December 16, 2024.
Davinder Kumar

Whether speaking / reasoned	Yes/No
Whether reportable	Yes/No