

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

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LPA-75-2024

Date of decision: 04.04.2024

NIPUN JAIN

Appellant

VERSUS

STATE OF PUNJAB AND OTHERS

...Respondents

CORAM : HON'BLE MR. JUSTICE DEEPAK SIBAL
HON'BLE MR. JUSTICE DEEPAK MANCHANDA

Present: Mr. Kewal Krishan Saini, Advocate
for the appellant.

Mr. Amit Goyal, Addl. AG, Punjab.

DEEPAK SIBAL, J.(ORAL)

(1) The present intra Court appeal is directed against the judgment dated 20.10.2023 passed by a learned Single Judge of this Court dismissing the appellant's writ petition filed by him to challenge therein order dated 29.01.2018 passed by Collector, Jalandhar directing the appellant to deposit deficit stamp duty. Also under challenge was the order dated 07.10.2020 passed by Commissioner, Jalandhar Division through which the appellant's appeal filed by him against the aforesaid order of the Collector, Jalandhar had been dismissed.

(2) The first issue raised before us is that the aforesaid impugned orders passed by the Collector and the Commissioner had been challenged before the learned Single Judge by the appellant on the ground that, in terms of Section 47-A of the Indian Stamp Act, 1899, the impugned demand was time barred but the learned Single Judge even after noticing this contention, has not opined thereupon.

(3) Learned State counsel very fairly acknowledges that though the afore issue was raised by the appellant before the learned Single Judge and

was also controverted by the State but in the impugned judgment no finding thereupon has been returned by the learned Single Judge.

(4) We also find that in paragraph 4 of the impugned judgment, the learned Single Judge has duly recorded the afore submission made on behalf of the appellant and in paragraph 6 of the impugned judgment the submission made on behalf of the State to oppose the afore issue is also noticed but a reading of the entire judgment reveals that after having noted the afore rival contentions, the learned Single Judge has not rendered any opinion thereupon.

(5) In the light of the above, we find it just and appropriate to remit the matter to the learned Single Judge with a request to consider and opine upon the afore rival submissions made on behalf of the contesting parties.

(6) It is clarified that no opinion is being expressed by us on the other findings by the learned Single Judge in the impugned judgment and that these findings are left open to be commented upon in appropriate proceedings after the learned Single Judge renders his opinion on the issue of limitation.

(7) Disposed of.

(DEEPAK SIBAL)
JUDGE

(DEEPAK MANCHANDA)
JUDGE

April 04, 2024

Nisha Yadav

Whether reasoned/speaking?
Whether reportable?

Yes/No
Yes/No