

CWP-27462-2023

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IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

(104-1)

CWP-27462-2023

Date of decision:- 06.02.2024

Global Education and Charitable Society

...Petitioner

Versus

State of Punjab and others

...Respondents

CORAM: HON'BLE MR. JUSTICE SUVIR SEHGAL

Present: Mr. Karan Gupta, Advocate
for the petitioner.

Mr. Aayush Sarna, AAG, Punjab.

...

SUVIR SEHGAL, J. (Oral)

1. By way of present writ petition, petitioner has approached this Court under Article 226/227 of the Constitution of India for issuance of a writ in the nature of certiorari for quashing order dated 08.01.2016, Annexure P-2, passed by the Collector (ADC), Patiala - respondent No.3, under Section 47-A of the Indian Stamp Act, 1899, as well as appellate order dated 26.10.2022, Annexure P-1, passed by the Divisional Commissioner, Patiala Division, Patiala - respondent No.2.
2. Appeal filed by the petitioner was dismissed as there was a delay of more than 6 years in its institution and the Appellate Authority come to the conclusion that there is no plausible explanation for the delay.

3. State counsel has filed a short reply by way of affidavit of the Collector-cum-Additional Deputy Commissioner (General), Patiala, on behalf of the respondents, in the connected case bearing CWP-28467-2023, wherein, it has been *inter alia* submitted that prior to the filing of the instant writ petition, petitioner has deposited the entire stamp duty. The details of the deposited amount has given in para 3 of the reply and it has been submitted that nothing more is due from the petitioner.
4. In view of above development, the prayer made in the writ petition has become infructuous.
5. At this stage, counsel for the petitioner submits that as the petitioner was not liable to deposit the stamp duty, he intends to move an application seeking its refund and the orders passed by the respondents are likely to come in its way.
6. While disposing of the petition, it is clarified that in case the petitioner files an application for the refund of the stamp duty, deposited by him, claim for refund would be decided uninfluenced by orders, Annexure P-1 and P-2, passed by the respondent-Authorities.
7. Petition is disposed of.

(SUVIR SEHGAL)
JUDGE

06.02.2024
Pardeep

Whether Speaking/Reasoned	Yes
Whether Reportable	Yes/No