



IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CWP-34477-2024
Date of decision:-19.12.2024

Raj Kumar

...Petitioner

Versus

State of Punjab and others

...Respondents

CORAM : HON’BLE MR. JUSTICE SUVIR SEHGAL

Present : Ms. Jyoti Sareen, Advocate
for the petitioner.

SUVIR SEHGAL, J.(ORAL)

1. This writ petition has been filed under Articles 226/227 of the Constitution of India *inter alia* for issuance of a writ in the nature of certiorari for quashing orders dated 20.03.2020 and 08.01.2024, Annexures P5 and P7, respectively passed by the respondent – authorities in proceedings under Section 47-A of the Indian Stamp Act, 1899 (for short “the Act”), as applicable to the State of Punjab.
2. Counsel for the petitioner submits that the petitioner purchased two kanals eleven and a half marlas agricultural chahi land in Kartarpur - 4 for a total sale consideration of Rs.5.82 lakhs vide sale deed dated 29.03.2017, Annexure P1. He was served with a notice dated 06.11.2018, Annexure P2, issued under Section 47-A of the Act by



-2-

107

respondent No.3 on a reference made by the Joint Sub Registrar, Kartarpur. On the basis of a spot inspection report, Annexure P4, the Collector, Jalandhar vide impugned order, Annexure P5, fastened the liability of Rs.17,12,884/- upon the petitioner as deficit stamp duty, registration fee as also interest. Petitioner remained unsuccessful in the statutory appeal, which was rejected by Commissioner, Jalandhar Division vide order, Annexure P7. Assailing both the orders, counsel for the petitioner has *inter alia* contended that the orders are without any independent reasoning. She urges that the inspection report could not be made the basis for imposition of additional stamp duty as the report was prepared without associating the petitioner and does not depict the correct factual position.

3. Issue notice of motion to the respondents.

4. On asking of Court, Mr. Brijesh, AAG, Punjab, accepts notice on behalf of respondents. He has supported the orders passed by the authorities.

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

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

7. Without adverting to the arguments addressed by the petitioner on merits, it is imperative to notice and reproduce the relevant extract of the impugned appellate order, Annexure P7, which is as under:-



-3-

107

“4. I have considered the arguments by the counsel for the appellant and have gone through the record. There is no merit in the appeal and the same is hereby dismissed.

File be consigned to record room after usual formalities.”

8. It is evident from the above reproduction that the appellate authority has failed to consider the contentions of the counsel for the petitioner. Appellate authority has simply approved the order passed by the Collector without assigning any reason in support thereof. It is the duty of the appellate authority, which is a quasi-judicial authority, to independently examine the issues raised and to adjudicate them by assigning good and sufficient reasons. Supreme Court in **M/s Kranti Associates Private Limited and another Versus Masood Ahmed Khan and others, (2010) 9 SCC 496**, has observed that reasons have virtually become an indispensable component of decision making process and facilitate the process of judicial review by superior Courts. A quasi-judicial authority must record reasons in support of its conclusion as it operates as a valid restraint on any possible arbitrary exercise of power. In **Mangalore Ganesh Beedi Works Versus Commissioner of Income Tax, Mysore and another (2005) 2 SCC 329**, Supreme Court has held that although in an order of affirmation, repetition of reasons may not be necessary, but even then the arguments advanced, points urged have to be dealt with and reasons for affirmation have to be indicated. As the impugned appellate order, Annexure P-7, is bereft of reasoning and there is a non-application of mind, it cannot be sustained.



107

9. For the foregoing reason, impugned order, Annexure P-7, passed by the appellate authority is set aside and the matter is remitted to it to decide it afresh by passing a reasoned order after hearing the parties.

10. Petition is disposed off.

11. Parties are directed to appear before the appellate authority on 10.02.2025 at 10:00 A.M. for further proceedings in accordance with law.

(SUVIR SEHGAL)
JUDGE

19.12.2024
Brij

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