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**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

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Date of Decision : April 09, 2025

CR DAHIYA @ CHHAJU RAM DAHIYA -PETITIONER**V/S****UT OF CHANDIGARH AND OTHERS -RESPONDENTS****CORAM: HON'BLE MR. JUSTICE KULDEEP TIWARI**

Present: Dr. Rau P.S. Girwar, Advocate
for the petitioner.

Mr. Jaivir Chandail, Addl. Standing Counsel,
for the respondent(s)-U.T. Chandigarh.

KULDEEP TIWARI, J. (ORAL)

1. The prayer made in the instant writ petition appertains to issuance of directions upon the respondent(s), to accept the petitioner's application for registration of sale deed and register the sale deed keeping in view the collector rates, which remained in force till 31.03.2025.

FACTUAL MATRIX

2. On 01.02.2025, the petitioner entered into a duly executed agreement to sell with one Dinesh Arora, in respect of Flat No.231 (New)/111 (Old), Category-A, First Floor, Punjab and Haryana High Court Advocates Cooperative House Building Society Ltd., Sector 49-A, Chandigarh, for a total sale consideration of ₹ 61,00,000/-.

3. On 19.03.2025, the petitioner purchased Indian Non-Judicial Stamp Papers for payment of stamp duty, in view of the then prevailing

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collector rates, which were notified by the office of District Collector, Chandigarh, and, which remained in force only till 31.03.2025. On account of a minor deficiency in stamp duty calculation, the petitioner purchased an additional Non-Judicial Stamp Paper on 24.03.2025. Thereafter, vide memo dated 25.03.2025, issued by the RCS, permission for transfer of leasehold rights in favour of the petitioner was granted.

4. Finally, the petitioner made attempt to secure online appointment for registration of sale deed, however, he discovered that, the online portal was closed. Resultantly, he made oral request to the Deputy Commissioner and also filed a detailed representation before the latter on 31.03.2025, however, the same did not yield any fruits. In the meantime, the U.T. Administration issued a fresh notification dated 25.03.2025, thereby notifying the new and increased collector rates for property registration, which have come into force w.e.f. 01.04.2025.

5. For the reasons (supra), the petitioner could not get the sale deed registered before 31.03.2025, and now, if he wants registration thereof, he is required to pay the enhanced stamp duty on the basis of the newly notified increased collector rates. In this way, the supersession of the collector rates prevailing until 31.03.2025 by the newly increased collector rates has propelled the petitioner to approach this Court, for issuance of directions upon the respondent(s) to register the sale deed on the basis of the previous year's collector rates.

SUBMISSIONS OF THE LEARNED COUNSEL FOR THE PETITIONER

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6. The learned counsel for the petitioner made submissions that, in the event of any malfunction or error in the online registration portal, especially at such crucial period when the prevailing collector rates were nearing supersession, the administration ought to have deployed an alternative mechanism, thereby enabling the public at large to get their deeds registered offline. However, despite the petitioner making numerous requests, no tangible solution was provided by the administration and as a result thereof, the petitioner could not get his sale deed registered on the basis of stamp duty as per the collector rates prevailing till 31.03.2025. The petitioner cannot be made to suffer and pay higher stamp duty, on account of the inaction solely on the part of the administration.

7. The next submission made by the learned counsel for the petitioner is that, the new collector rates notified on 25.03.2025 were scheduled to come into force w.e.f. 01.04.2025. Therefore, when the petitioner approached the authority concerned prior to 01.04.2025 for registration of sale deed, the latter ought to have registered the same on the basis of the then prevailing collector rates but the latter did not do so. Therefore, it is apparent that, w.e.f. 25.03.2025 itself, the new collector rates, which were to come into force w.e.f. 01.04.2025, were brought into force indirectly by the administration.

8. To lend vigor to the above made submission that, the notification dated 25.03.2025, wherein became enclosed new collector rates w.e.f. 01.04.2025, is prospective in nature, reliance is placed upon

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the judgment rendered by Hon'ble the Supreme Court in "*Union of India and ors. Vs. M/s. G.S. Chatha Rice Mills and anr.*", 2021(2) SCC 209.

ANALYSIS OF SOME SIGNIFICANT LEGAL PROVISIONS

GERMANE TO DISPOSAL OF THESE WRIT PETITIONS

9. The hereinafter explored statutory provisions, which are enclosed in The Registration Act, 1908 (hereinafter referred to as the 'Registration Act'), are of utmost importance in the present case.

10. Section 34 of the Registration Act sets out the procedure for registration of a document. According to this Section, no document shall be registered by the registering officer, unless the persons executing such document or their authorized representatives/agents appear before him/her within the time allowed for presentation under this Act.

11. Section 35 of the Registration Act speaks about the procedure on admission and denial of execution respectively. Sub-section (1)(a) of this Section speaks in unequivocal terms that, if all the persons executing the document appear personally before the registering officer and if the latter is satisfied about their identities, the latter shall register the document as directed in Sections 58 to 61 inclusive. Sub-section (2) authorizes the registering officer to, in order to satisfy himself about the identities of the persons appearing before him, examine any one present in his office. Sub-section (3) spells out the reasons for which the registering officer shall refuse to register the document.

12. Section 52 of the Registration Act encapsulates the duties of the registering officer when document is presented. Sub-section (1)(a) and



(b) of this Section dictates that, the day, hour and place of presentation, the photographs, fingerprints and the signature of every person presenting a document shall be endorsed on every such document at the time of its presentation, and, a counter receipt for such document shall be given by the registering officer to the person presenting the same. Sub-section 1(c) casts duty upon the registering officer to, without unnecessary delay, copy in the appropriate book every document admitted to registration. Sub-section (2) requires the registering officer to authenticate all such books, at such intervals and in such manner, as prescribed from time to time by the Inspector-General.

13. Section 71 of the Registration Act prescribes the duty cast upon the Sub-Registrar at the time of refusing to register a document.

14. Sections 34, 35, 52 and 71 of the Registration Act are reproduced hereunder:-

“34. Enquiry before registration by registering officer.—(1)
Subject to the provisions contained in this Part and in sections 41, 43, 45, 69, 75, 77, 88 and 89, no document shall be registered under this Act, unless the persons executing such document, or their representatives, assigns or agents authorised as aforesaid, appear before the registering officer within the time allowed for presentation under sections 23, 24, 25 and 26:

Provided that, if owing to urgent necessity or unavoidable accident all such persons do not so appear, the Registrar, in cases where the delay in appearing does not exceed four months, may direct that on payment of a fine not exceeding ten times the amount of the proper registration fee, in addition to the fine, if any, payable under section 25, the document may be registered.

(2) Appearances under sub-section (1) may be simultaneous or at



different times.

(3) The registering officer shall thereupon—

(a) enquire whether or not such document was executed by the persons by whom it purports to have been executed;

(b) satisfy himself as to the identity of the persons appearing before him and alleging that they have executed the document; and

(c) in the case of any person appearing as a representative, assign or agent, satisfy himself of the right of such person so to appear.

(4) Any application for a direction under the proviso to subsection (1) may be lodged with a Sub-Registrar, who shall forthwith forward it to the Registrar to whom he is subordinate.

(5) Nothing in this section applies to copies of decrees or orders.”

“35. Procedure on admission and denial of execution respectively.—*(1) (a) If all the persons executing the document appear personally before the registering officer and are personally known to him, or if he be otherwise satisfied that they are the person they represent themselves to be, and if they all admit the execution of the document, or*

(b) if in the case of any person appearing by a representative, assign or agent, such representative, assign or agent admits the execution, or

(c) if the person executing the document is dead, and his representative or assign appears before the registering officer and admits the execution, the registering officer shall register the document as directed in sections 58 to 61 inclusive.

(2) The registering officer may, in order to satisfy himself that the persons appearing before him are the persons they represent themselves to be, or for any other purpose contemplated by this Act, examine any one present in his office.

(3) (a) If any person by whom the document purports to be executed denies its execution, or



(b) if any such person appears to the registering officer to be a minor, an idiot or a lunatic, or

(c) if any person by whom the document purports to be executed is dead, and his representative or assign denies its execution, the registering officer shall refuse to register the document as to the person so denying, appearing or dead:

Provided that, where such officer is a Registrar, he shall follow the procedure prescribed in Part XII:

[Provided further that the [State Government] may, by notification in the [Official Gazette], declare that any Sub-Registrar named in the notification shall, in respect of documents the execution of which is denied, be deemed to be a Registrar for the purposes of this sub-section and of Part XII.]”

“52. Duties of registering officers when document presented.—

(1) (a) The day, hour and place of presentation, 1[the photographs and finger prints affixed under section 32A,] and the signature of every person presenting a document for registration, shall be endorsed on every such document at the time of presenting it;

(b) a receipt for such document shall be given by the registering officer to the person presenting the same; and

(c) subject to the, provisions contained in section 62, every document admitted to registration shall without unnecessary delay be copied in the book appropriated therefore according to the order of its admission.

(2) All such books shall be authenticated at such intervals and in such manner as is from time to time prescribed by the Inspector-General.”

“71. Reasons for refusal to register to be recorded.—*(1) Every Sub-Registrar refusing to register a document, except on the ground that the property to which it relates is not situate within his sub-district, shall make an order of refusal and record his*



reasons for such order in his Book No. 2, and endorse the words "registration refused" on the document; and, on application made by any person executing or claiming under the document, shall, without payment and unnecessary delay, give him a copy of the reasons so recorded.

(2) No registering officer shall accept for registration a document so endorsed unless and until, under the provisions hereinafter contained, the document is directed to be registered."

15. Since the sale deed, registration whereof is the primary concern of the petitioner, requires payment of stamp duty, therefore, the mandate wrapped in The Indian Stamp Act, 1899 (hereinafter referred to as the 'Stamp Act') also holds dire significance and is germane to disposal of these writ petitions.

16. In exercise of the powers conferred by Section 87 of the Punjab Re-organization Act, 1966, the Central Government, vide Notification dated 15.11.2007, issued in The Gazette of India (Extraordinary), extended to the U.T. of Chandigarh, the Indian Stamp (Punjab Amendment) Act, 1994 (Punjab Act No.17 of 1994) and the Indian Stamp (Punjab Amendment) Act, 1998 (Punjab Act No.17 of 1998), as in force in the State of Punjab on the date of the said notification, subject to the following modifications, namely:-

"1. (1) In Sub-section (1) of Section 1 of the Indian Stamp (Punjab Amendment) Act, 1994, for the words, brackets and figures, "the Indian Stamp (Punjab Amendment) Act, 1994" the words, brackets and figures "the Indian Stamp (Punjab Amendment) Act, 1994 as extended to the Union territory of Chandigarh" shall be substituted.



(2) In Sub-section (1) of Section 1 of the Indian Stamp (Punjab Amendment) Act, 1998, for the words, brackets and figures, "the Indian Stamp (Punjab Amendment) Act, 1998", the words, brackets and figures "the Indian Stamp (Punjab Amendment) Act, 1998 as extended to the Union territory of Chandigarh" shall be substituted."

17. Section 47-A of the Stamp Act (applicable to the State of Punjab) was added vide Punjab Act No.21 of 1982. This Section, which is reproduced hereunder, declares the manner in which an under-valued instrument is to be dealt with.

"Section 47-A for Punjab

[47-A. Instruments under-valued how to be dealt with.—

[(1) If the market value of any property, which is the subject of any instrument on which duty is chargeable on market value as set forth in such instrument, is less than even the minimum value as determined in accordance with the rules made under this Act, the Registering Officer appointed under the Registration Act, 1908, shall, after registering the instrument, refer the same to the Collector for determination of the market value of such property and the proper duty payable thereon; and]

[(2) On receipt of reference under Sub-section (1), the Collector shall, after giving the parties reasonable opportunity of being heard and after holding an enquiry in such manner as may be prescribed by rules under this Act, determine the value or consideration and the duty as aforesaid, and the deficient amount of duty, if any, alongwith interest at the rate of twelve per cent per annum on such deficient amount, shall be payable by the person liable to pay the duty from the date of registration of the instrument relating to such property to the date of payment of deficient amount of the duty:

Provided that a person shall also be liable to pay penal



interest at the rate of three per cent per annum, if there was an intentional omission or lapse on his part in not setting forth the correct market value of such property.]

[(3) The Collector may, suo motu, or on the receipt of a reference from the Inspector General of Registration or Registrar of a District appointed under the Registration Act, 1908 (Central Act No. 16 of 1908), in whose jurisdiction the property or any portion thereof which is the subject matter of the instrument is situated or on the receipt of a report of audit by the Comptroller and Auditor General of India or by any other authority authorised by the State Government in this behalf or otherwise, within a period of three years from the date of the registration of an instrument, call for and examine any instrument for the purposes of satisfying himself as to the correctness of the value of the property or of the consideration disclosed and of all other facts and circumstances affecting the chargeability of the instrument or as to the true character and description thereof and the amount of the duty with which it was chargeable and if after such examination, he was reason to believe that proper duty has not been paid, he may, after giving the person concerned reasonable opportunity of being heard and after holding an enquiry in the manner provided under Sub-section (2), determine the value of the property or the consideration or the character or description of instrument and the duty with which it was chargeable and the deficient amount of duty [if any, alongwith interest at the rate of twelve per cent per annum on such deficient amount, would be payable by the person liable to pay the duty from the date of registration of the instrument relating to such property to the date of payment of deficient amount of the duty:

Provided that a person shall also be liable to pay penal interest at the rate of three per cent per annum, if there was an intentional omission or lapse on his part in not setting forth the correct market value of such property.]]

(4) Any person aggrieved by an order of the Collector under sub-



section (2) or sub-section (3) may, within thirty days from the date of that order, prefer an appeal before the [Commissioner] and all such appeals shall be heard and disposed of in such manner as may be prescribed by rules made under this Act.

Explanation.- For the purpose of this section, value of any property shall be estimated to be the price which in the opinion of the Collector or the appellate authority, as the case may be, such property would have fetched, if sold in the open market on the date of execution of the instrument relating to the transfer of such property.”

18. It is apposite to record here that, Sub-sections (1) and (2) of Section 47-A were substituted respectively vide Punjab Act No.14 of 2001 and Punjab Act No.15 of 2004. **(Emphasis supplied).**

19. The substituted Sub-section (1) requires the registering officer to perform “quasi-judicial function” in order to determine as to whether the market value of any property, which is the subject of any instrument on which duty is chargeable on market value, is less than even the minimum value as determined in accordance with the rules made under the said Act. In case, the registering officer finds that, the market value is less than the prescribed minimum value, he shall, after registering the instrument, refer the same to the Collector for determination of the market value of such property and the proper duty payable thereon.

20. The substituted Sub-section (2) further gives power to the Collector to, on receipt of such reference from the registering officer and after holding enquiry in the prescribed manner, determine the value or consideration and the deficient amount of duty, if any.



21. The collector rates formulated by the District Collector, U.T. Chandigarh, are, in fact, in consonance with Sub-section (1) of Section 47-A and the same act only as guidelines and serve as a prima facie material available before the registering officer to alert him regarding the value of property. The Registrar/Sub-Registrar is required to perform “quasi-judicial function” and apply his independent mind, at the time of presentation of document/sale deed for registration, as to whether the same is stamped in accordance with the Rules.

REASONS FOR DISMISSING THIS WRIT PETITION

22. A collective reading of the hereinabove discussed legal provisions makes it abundantly clear that:-

(a) In the event of a document becoming presented for registration before him, the Registrar/Sub-Registrar is required to conduct enquiry in view of Section 34 of the Registration Act;

(b) After conducting supra enquiry, the Registrar/Sub-Registrar has to, in view of Section 35 of the Registration Act, either admit the registration of the presented document or deny it;

(c) When a document is presented for registration, the Registrar/Sub-Registrar has to perform the duties enumerated in Section 52 of the Registration Act;

(d) While refusing to register a document, the Registrar/Sub-Registrar is required to, in the light of Section



71 of the Registration Act, make an order of refusal and record his reasons for such order in his Book No.02 and endorse the words “registration refused” on the document. Moreover, a copy of the reasons so recorded is required to be given to the person presenting the document, without payment and unnecessary delay.

(e) Section 47-A of the Stamp Act requires the registering officer to evaluate the market value of any property, which is the subject of any instrument on which duty is chargeable on market value as set forth in such instrument, and, if he finds that the same is less than even the minimum value as determined in accordance with the Rules made under this Act, he shall, after registering the instrument, refer the same to the Collector for determination of the market value of such property and the proper duty payable thereon;

(f) Sub-section (2) of the ibid Section stipulates the procedure for the Collector to determine the value or consideration and the duty payable on such instrument; Sub-section (3) bestows suo motu powers upon the Collector to call for and examine any instrument for the purpose of satisfying himself as to the correctness of the value of the property, within three years from the date of the registration of an instrument;

(g) The collector rates are, in fact, set as guidelines and



the same would serve as a prima facie material available before the registering officer to evaluate as to whether there is deficiency of stamp duty or not.

(h) The function of the Registrar/Sub-Registrar to evaluate the duty chargeable on market value, as set forth in such instrument, is “quasi-judicial function”.

23. This Court has considered the submissions made by the learned counsel for the petitioner but does not feel impressed by the same. The principal reason for drawing this inference generates from the discussion made in the paragraph 22 of this verdict. Furthermore, since the function of the Registrar/Sub-Registrar to evaluate the duty chargeable on market value, as set forth in such instrument, is already held to be a “quasi-judicial function”, therefore, this Court cannot preempt and pass the yearned for directions upon the registering authority to register the sale deed either on the basis of collector rates, which remained in force till 31.03.2025, or, on the basis of collector rates, which were notified vide notification dated 25.03.2025 and brought into force w.e.f. 01.04.2025. This Court cannot adjudicate the quasi-judicial discretion of the registering authority. Therefore, this petition is a premature motion.

24. In view of the procedure explained above, the petitioner is, in fact, at the first instance required to appear before the Sub-Registrar, whereupon, the latter is required to, in view of the provisions embodied in the Registration Act and the Stamp Act, take the apt decision. In case, the Sub-Registrar finds that, stamp duty is not adequately affixed, he is well



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within his power to, after registration of document, impound the same and refer it to the Collector to evaluate the deficiency in stamp duty.

25. In summa, this writ petition is **dismissed**.

April 09, 2025
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(KULDEEP TIWARI)
JUDGE

Whether speaking/reasoned	:	Yes/No
Whether Reportable	:	Yes/No