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IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-12268-2023(O&M)
Date of Decision:25.09.2025

INDIRA INFRATECH PVT. LTD.

....Appellants(s)

Versus

STATE OF PUNJAB AND OTHERS

.....Respondent(s)

CORAM: HON'BLE MR. JUSTICE JASGURPREET SINGH PURI

Present: Mr. Kanwaljit Singh Senior Advocate assisted by
Mr. Prince Goyal, Advocate and
Mr. Jashanpreet Singh Deol, Advocate,
for the petitioner.

Ms. Shruti, AAG, Punjab.

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JASGURPREET SINGH PURI, J. (Oral)

1. The present petition has been filed under Articles 226/227 of the Constitution of India for issuance of a writ in the nature of *certiorari* for quashing the notice dated 16.10.2014 (Annexure P-9) under Section 47-A of the Indian Stamp Act, 1899, order dated 04.07.2016 (Annexure P-13) passed by the Collector, Bathinda and order dated 28.08.2019 (Annexure P-15) passed by the Commissioner, Faridkot Division, Faridkot.

2. Learned Senior Counsel for the petitioner has submitted that it is a case where the learned Collector has passed an order for recovery of the deficient stamp duty without any basis and without collecting any evidence and merely on the basis of the audit report. He submitted that no such penalty could have been imposed upon the petitioner only on the basis of the

audit report. He further submitted that thereafter the petitioner filed an appeal before the learned Commissioner, Faridkot Division, Faridkot and has referred to the grounds of appeal which were taken in the appeal vide Annexure P-14 in which elaborate and comprehensive objections and grounds were taken but at the time when the Commissioner had passed the order dated 28.08.2019 vide Annexure P-15, none of the grounds have been considered. He submitted that some of the basic grounds taken by the petitioner before the learned Appellate Authority who was the Commissioner were with regard to the order of the Collector being based only upon the audit report and without collecting any evidence on the spot and without even visiting the spot. Various other objections were also taken in the nature of grounds but the Commissioner passed an unreasoned order and none of the grounds have been considered and the learned Commissioner has merely affirmed the order passed by the Collector. He submitted that it is a settled law that an order has to be backed by reasons and the reasons are the soul of an order and since a penalty has been imposed upon the petitioner, the Commissioner ought to have considered the grounds taken by the petitioner and thereafter should have passed an order on the basis of the grounds taken but the same have not been done in the present case and therefore, the order is liable to be set aside.

3. Ms. Shruti, learned Assistant Advocate General, Punjab during the course of arguments could not controvert the aforesaid submissions made by the learned Senior Counsel for the petitioner that the learned Commissioner has not even considered any of the grounds taken by the petitioner in the grounds of appeal.

4. I have heard the learned counsel for the parties and have also perused the order passed by the learned Commissioner as well as the grounds taken by the petitioner in the grounds of appeal.

5. A perusal of the aforesaid would show that elaborate grounds were taken by the petitioner in the grounds of appeal (Annexure P-14) but the same were not considered by the Commissioner while passing an order (Annexure P-15) and therefore, the order which has been passed by the Commissioner is a non-speaking and cryptic order and therefore deserves to be set aside.

5. Consequently, the present petition is partly allowed. The impugned order dated 28.08.2019 (Annexure P-15) passed by the Appellate Authority is hereby set aside. The matter is remanded back to the Commissioner, Faridkot Division, Faridkot, which is the Appellate Authority, to consider and decide the appeal of the petitioner afresh by fresh application of mind and after considering the grounds taken by the petitioner in the appeal and after hearing the petitioner or his counsel and in accordance with law, within a period of four months from today. While considering the appeal of the petitioner, the Appellate Authority shall be uninfluenced by the earlier order passed on 28.08.2019 and also the order passed by this Court in the present case. Till the time the fresh order is passed by the Commissioner, no recovery proceedings shall be commenced qua the petitioner.

25.09.2025 **(JASGURPREET SINGH PURI)**

rakesh **JUDGE**

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