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

**CWP-18904-2016 (O&M)
Date of decision: 11.11.2025**

HOLIHEART CHARITABLE AND EDUCATIONAL SOCIETY
...Petitioner(s)

VERSUS

STATE OF PUNJAB AND OTHERS
...Respondent(s)

CORAM: HON'BLE MR. JUSTICE JASGURPREET SINGH PURI

Present:- Mr. Mukand Gupta, 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, seeking issuance of a writ in the nature of *certiorari* for quashing the order dated 10.02.2016 (Annexure P-7) passed by respondent No.2 and order dated 02.09.2014 (Annexure P-6) passed by respondent No.3.

2. Learned counsel for the petitioner submitted that it is a case where the petitioner is a Charitable Educational Society running a School in the name of Holy Heart Public School, Mansa. He further submitted that for the purpose of registering the sale deed, the document was presented before the registering authority and it was duly registered without payment of stamp duty in view of the fact that the petitioner was a Charitable Institution and was entitled to such exemption. With regard to the law on exemption, he referred to para No.6 of the present petition, wherein the provisions of the Indian Stamp Act, 1899 and the

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Registration Act, 1908, as amended by the State of Punjab, have been reproduced, which provide that if there is any sale or gift deed executed in favour of a Charitable Institution, then the same is exempted from payment of stamp duty. He further submitted that a note is also appended to the aforesaid provision stating that a Charitable Institution means Institution established for charitable purpose within the meaning of the Charitable Endowments Act, 1890 (Central Act of 1890).

3. Learned counsel for the petitioner further submitted that there is no provision under the Charitable Endowments Act, 1890, for getting a Charitable Endowment registered but the same must fall within the definition of a Charitable Endowment as provided under the Act. He further submitted that the petitioner is a Charitable Endowment and regarding which all the relevant documents pertaining to the same as to whether the petitioner is running the school on charity basis or not were provided by the petitioner to his counsel, which includes the report of the Chartered Accountant (CA) attached along with the present petition as Annexure P-9 dated 30.08.2013, which clearly stated that the petitioner is a Charitable Institution and not earning any profit and various other documents were also supplied. He further submitted that when the matter was remanded back by the Commissioner, Faridkot Division, Faridkot to the Collector (ADC), Mansa vide order dated 06.06.2014 (Annexure P-5), the Collector (ADC), Mansa, passed the impugned order dated 02.09.2014 (Annexure P-6) and the aforesaid report of the Chartered Accountant was prior to the aforesaid order passed, but the same was not taken into consideration by the Collector (ADC), Mansa and the petitioner was directed to pay the stamp

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duty. He further submitted that thereafter, the petitioner filed an appeal before the Commissioner, Faridkot Division, Faridkot, which was dismissed vide order dated 10.02.2016 (Annexure P-7) on the ground that no document was supplied by the petitioner establishing that it is a Charitable Institution. He further submitted that most of the documents were already in the possession of the petitioner, especially the report of the Chartered Accountant, which has been attached along with the petition as Annexure P-9 but the same has not been taken into consideration by the Collector (ADC), Mansa and the Commissioner, Faridkot Division, Faridkot.

4. Mr. Gupta while referring to the reply filed on behalf of the respondents submitted that the stand which has been taken by the respondents was that the petitioner had not been able to produce any document such as the annual report, income tax exemption certificate, report of Chartered Accountant etc. to establish that it is a Charitable Institution but in fact, all these documents are in existence and the same can always be provided to the respondents. He further submitted that the petitioner being a Charitable Institution is exempted from payment of stamp duty and both the authorities below have erroneously passed the impugned orders without taking into consideration the report of the Chartered Accountant dated 30.08.2013 (Annexure P-9) and even otherwise also, the petitioner is ready and willing to provide all the documents pertaining to the fact that it falls within the category of Charitable Institution and therefore, the impugned orders may be set aside and the matter may be remanded back to the Collector (ADC), Mansa, so that the petitioner can provide all the relevant documents, including those which were already in

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existence at the time the Collector (ADC), Mansa, passed the aforesaid impugned order.

5. On the other hand, Ms. Shruti, AAG, Punjab while referring to the reply filed on behalf of the respondents submitted that the only reason for charging the stamp duty to the petitioner and for the dismissal of the appeal was that the petitioner was not able to produce any documents or evidence establishing that it is a Charitable Institution.

6. I have heard the learned counsels for the parties.

7. It was the case of the learned counsel for the petitioner that the aforesaid report of the Chartered Accountant (Annexure P-9) is of the year 2013, which shows that the petitioner is a Charitable Institution but the same was not taken into consideration, although the same was supplied by the petitioner to his counsel. The aforesaid report (Annexure P-9) was not considered either by the Collector (ADC), Mansa or by the Commissioner, Faridkot Division, Faridkot. A perusal of the reply filed on behalf of the respondents and the impugned orders would show that the only reason for charging stamp duty to the petitioner was that the petitioner was not able to substantiate its case by supplying any documents establishing that it is a Charitable Institution.

8. At this stage, this Court would not go into the aforesaid fact as to whether the aforesaid document (Annexure P-9) was supplied to the Collector (ADC), Mansa or not but the fact remains that the aforesaid document, which is a report of the Chartered Accountant pertains to the year 2013, whereas the Collector (ADC), Mansa has passed the impugned order in the year 2014 and

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therefore, this Court is of the considered view that all the documents which the petitioner may possess with regard to the fact as to whether it is a Charitable Institution or not can still be considered by the Collector (ADC), Mansa and a fresh order can be passed in accordance with law. There is no dispute with regard to the fact that in case the petitioner falls in the category of Charitable Institution, then the same is exempted under the aforesaid Rules, which have been reproduced in para No.6 of the present petition. However, a decision in this regard has to be taken by the Collector (ADC), Mansa, on the basis of the documents supplied by the petitioner.

9. In view of the aforesaid facts and circumstances, the present petition is allowed. The impugned order dated 02.09.2014 (Annexure P-6) and order dated 10.02.2016 (Annexure P-7), are hereby set aside. The matter is remanded back to the Collector (ADC), Mansa/competent authority, to pass a fresh speaking order in accordance with law, after hearing the petitioner or his counsel, with due application of mind and uninfluenced by the earlier order passed vide Annexure P-6 as well as the present order passed by this Court. The petitioner shall be at liberty to produce any documents to substantiate its case pertaining to as to whether it falls within the category of a Charitable Institution or not. The entire exercise shall be completed within a period of four months from today.

(JASGURPREET SINGH PURI)
JUDGE

11.11.2025
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Whether speaking/reasoned : Yes/No
Whether reportable : Yes/No

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