

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

203(4)

2025:PHHC:168213-DB



Date of decision: 3rd December, 2025

(1) LPA No. 1687 of 2016 (O&M)

State of Punjab and others

..Appellants

Versus

M/s Lakhanpal Design Pvt. Ltd.

..Respondent

(2) LPA No. 1688 of 2016 (O&M)

State of Punjab and others

..Appellants

Versus

M/s Riar Builders Pvt. Ltd.

..Respondent

(3) LPA No. 1689 of 2016 (O&M)

State of Punjab and others

..Appellants

Versus

M/s Lakhanpal Design Pvt. Ltd.

..Respondent

(4) LPA No. 1710 of 2016 (O&M)

State of Punjab and others

..Appellants

Versus

Supreet Kaur and another

..Respondents

CORAM: HON'BLE MR. JUSTICE HARSIMRAN SINGH SETHI

HON'BLE MR. JUSTICE VIKAS SURI

Present: Mr. Rahul Rampal, Addl. AG Punjab.

Mr. Kanwaljit Singh, Senior Advocate with
Mr. Gagandeep Singh, Advocate
for respondents in LPA-1687 and 1689 of 2016.

Mr. Manbir Singh Batth, Advocate
for respondent No.1 in LPA-1688 of 2016.

Mr. Varun Jain, Advocate,
Mr. Rishav Jain, Advocate and

Mr. Sukhdeep Singh, Advocate
for the respondents in LPA-1710 of 2016.

HARSIMRAN SINGH SETHI, J(Oral)

1. In the present bunch of appeals, the challenge is to the order dated 25.04.2016 passed by learned Single Judge.
2. Learned counsel for the respondents submits that even if for the sake of argument it is accepted that the limitation period to recover deficiency in payment of stamp qua purchase of immovable property prescribed under Section 47-A(3) of the Indian Stamp Act, 1899 (for short 'the Act') will not apply to a reference received under Section 47-A(1) of the Act, still the question which remain to be adjudicated is that 'whether the value of the property in question which has been assessed is correct or not', which aspect has not been adjudicated by the learned Single Judge, as only a finding which has been recorded was that any reference received under Section 47-A(1) will also be governed by the limitation period prescribed under Section 47-A (3) of the Act.
3. Learned counsel for the appellants submits that as per the judgment of the Hon'ble Supreme Court of India, in ***State of Punjab and others Versus Mahajan Sabha, Gurdaspur and others (1996) 1 Supreme Court Cases 538***, law has been laid down that the limitation period so prescribed under Section 47-A(3) of the Act will not be applicable where the reference has been received under Section 47-A(1) of the Act, the impugned order passed by the learned Single Judge, allowing the writ petition on the ground of limitation is incorrect.

4. Learned counsel for the parties submits that keeping in view the totality of the circumstances, the matter be remanded back to the learned Single Judge, for fresh adjudication.

5. Keeping in view the agreement reached upon between the parties, the impugned order dated 25.04.2016 passed by the learned Single Judge, is set aside and the case is remanded back to the learned Single Judge, for fresh adjudication including the issue that whether the limitation period which has been prescribed will be applicable upon a reference made by the Registering Authority under Section 47-A(1) keeping in view the judgment of the Hon'ble Supreme Court of India in **Mahajan Sabha's case (supra)** and in case the same is not applicable, the argument of the respondents that whether the property in question has rightly been valued or not for the change of stamp duty will be taken into consideration.

6. Pending application(s), if any, stands disposed of.

7. Photocopy of this order be placed on the files of other connected cases.

(HARSIMRAN SINGH SETHI)
JUDGE

3rd December, 2025

reema

(VIKAS SURI)
JUDGE

Whether speaking/reasoned : Yes

Whether reportable : No