

206

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CWP-28150-2022 (O&M)
Date of decision: 12.11.2025

RAMESH KUMAR

...Petitioner(s)

VERSUS

STATE OF PUNJAB AND OTHERS

...Respondent(s)

CORAM: HON'BLE MR. JUSTICE JASGURPREET SINGH PURI

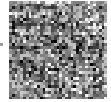
Present:- Mr. Vikas Mehsempuri, Advocate
for the petitioner.

Ms. Shruti, AAG, Punjab.

JASGURPREET SINGH PURI, J. (Oral)

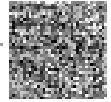
1. The present petition has been filed under Article 226/227 of the Constitution of India seeking issuance of a writ in the nature of *certiorari* for quashing the order dated 26.08.2022 (Annexure P-5) passed by respondent No.2 and order dated 19.02.2014 (Annexure P-2) passed by respondent No.3.

2. Learned counsel for the petitioner submitted that the petitioner purchased a land measuring 13 Kanals and 7 Marlas and presented a sale deed regarding the same before the Sub-Registrar, which was duly registered but thereafter, the District Collector, Sangrur, took notice of the same and fastened upon the petitioner a liability of deficient stamp duty amounting to Rs.3,47,500/-. He further submitted that the impugned orders passed by the District Collector, Sangrur and the Divisional Commissioner, Patiala Division,



Patiala vide Annexure P-2 and Annexure P-5, respectively, are against the record and are inconsistent. While referring to the order passed by the District Collector, Sangrur, he submitted that on the one hand, the District Collector has stated that the sale deed was impounded, which means that the same was impounded by the Sub-Registrar and on the other hand, it has been stated that the sale deed was registered at a lower value and subsequently, the provisions of Section 47-A of the Indian Stamp Act, 1899, were invoked to recover the deficient stamp duty, whereas the document was never impounded. He further submitted that the same position is also reflected in the order passed by the Divisional Commissioner, Patiala Division, Patiala vide Annexure P-5, who also stated that the document was impounded.

3. Learned counsel for the petitioner further submitted that in fact, it is a case where the reason given by the District Collector, Sangrur, for making up the deficient stamp duty was that although the land was vacant but it was surrounded by boundary walls. He further submitted that the mere fact that the land is surrounded by boundary walls would not change the nature of the land unless other parameters determined through a spot enquiry establish that the land is not agricultural but is *gair mumkin* or is being used for residential or commercial purposes. He again referred to the aforesaid impugned order passed by the District Collector, Sangrur, wherein it has come on record that the land was *chahi* land and was used for agricultural purposes and there is nothing on the record to show that the land was *gair mumkin* and consequently, the order passed by the District Collector, Sangrur, is totally against the record, passed without recording any reasons, is perverse and is therefore liable to be set aside.



He further referred to the order passed by the appellate authority i.e. the Divisional Commissioner, Patiala Division, Patiala, wherein the order passed by the District Collector, Sangrur, was upheld without providing any cogent reasons.

4. On the other hand, Ms. Shruti, AAG, Punjab submitted that proper procedure was followed while passing the aforesaid impugned orders i.e. Annexure P-2 and Annexure P-5.

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

6. A perusal of the impugned order dated 19.02.2014 (Annexure P-2) passed by the District Collector, Sangrur and the order dated 26.08.2022 (Annexure P-5) passed by the Divisional Commissioner, Patiala Division, Patiala would show that there are various inconsistencies in both the orders. It is not clear at what point in time the document was impounded or whether it was impounded or not. Apart from the above, a perusal of the order passed by the District Collector, Sangrur would show that only on the basis of the fact that the petitioner had made some boundary walls on a vacant plot, it has been directed to recover deficient stamp duty from him. However, the revenue record, even as per the order suggested that the land was *chahi* in nature, whereas it was treated as *gair mumkin*, although there is no mention of any record with regard to the same as to how the land was used as *gair mumkin* or for residential or commercial purposes.

7. In view of the aforesaid facts and circumstances, since both the impugned orders are perverse in nature, the present petition is allowed. The impugned order dated 19.02.2014 (Annexure P-2) and order dated 26.08.2022



(Annexure P-5), are hereby set aside. The matter is remanded back to the District Collector, Sangrur, to pass a fresh and reasoned order after giving adequate opportunity of hearing to the petitioner or his counsel and after scrutinizing the entire record. It is made clear that the fresh order shall be passed with due application of mind and uninfluenced by the earlier order passed vide Annexure P-2 as well as the present order passed by this Court. The fresh order shall be passed by the District Collector, Sangrur, within a period of four months from today, strictly in accordance with law.

12.11.2025
Chetan Thakur

(JASGURPREET SINGH PURI)
JUDGE

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