2025:PHHC:168743

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IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-25873-2025 (O&M)
Date of Decision: 04.12.2025

MS BHASIN INFRASTRUCTURES DEVELOPERS PVT LTD

....Petitioner(s)

Versus

STATE OF PUNJAB AND OTHERS

.....Respondent(s)

CORAM: HON'BLE MR. JUSTICE JASGURPREET SINGH PURI

Present: Mr. Sandeep Goadara, 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 Article 226 of the Constitution of India seeking issuance of a writ in the nature of *certiorari* for quashing the impugned order dated 23.08.2022 (Annexure P-4) passed by the Collector-cum-Additional Deputy Commissioner, Ludhiana and the order dated 28.11.2024 (Annexure P-7) passed by the Divisional Commissioner, Patiala Division, Patiala.

2. Learned counsel for the petitioner submitted that the petitioner had purchased a land and a sale deed was registered on 04.12.2020 in Village Birmi. The sale deed was registered by the Joint Sub-Registrar, Mullanpur Dakha and thereafter, during audit, it was found that there was deficiency in stamp duty and thereafter, the matter was considered by the

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Collector under Section 47-A of the Indian Stamp Act, 1899. He submitted that as per order passed by the Collector-cum-Additional Deputy Commissioner, Ludhiana (Annexure P-4), it is stated that the land purchased by the petitioner comprising of 8 kanals was adjoining the residential colonies but there was no residence or any building on the aforesaid land and therefore, the rate applied could not have been fixed. He also submitted that before passing the order, there was no spot inspection and merely on the basis of conjectures and surmises, the Collector directed the petitioner to make up the deficient stamp duty to the tune of Rs.17,70,520/-. He submitted that thereafter when the appeal was filed by the petitioner before the Appellate Authority i.e, the Divisional Commissioner, Patiala Division, Patiala, he also reiterated the aforesaid position and dismissed the appeal by observing that the petitioner had failed to produce any documentary evidence to prove that the land in question was agricultural in nature and therefore, both the impugned orders are liable to be set aside.

3. On the other hand, Ms. Shruti, AAG, Punjab has stated on instructions that there is no error or illegality in the impugned orders passed by the Collector and the Divisional Commissioner, Patiala Division, Patiala. While referring to the impugned order passed by the Collector, she submitted that it is a case where proper notice was issued to the petitioner by way of a registered post and two opportunities were also granted to him but neither he nor did his representative appear nor any reply was filed by him. She submitted that even otherwise also, the land measuring 8 kanals of land, part of Rajgarh Estate, was adjoining residential colonies where the collector rate was already fixed @ R.5605/- per sq. yard and therefore, the aforesaid rate was applicable but at the time of registration of the sale deed,

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the petitioner paid stamp duty by treating the land as agricultural land but no document was produced on record to show that it was being used for agricultural purposes, especially when the surrounding area was residential area and a collector rate has been fixed. She further submitted that as per the order passed by the learned Appellate Authority, it was observed that the petitioner was not able to produce any documentary evidence to prove that the land in question was agricultural in nature and therefore, the petitioner had evaded the stamp duty and therefore, the present petition is liable to be dismissed.

4. I have heard the learned counsel for the parties and have perused both the impugned orders.

5. So far as the first argument which has been raised by the learned counsel for the petitioner that he was not heard and an *ex parte* order has been passed is concerned, the same is misconceived as a perusal of both the impugned orders (Annexure P-4) and (Annexure P-7) would show that notice was issued to the petitioner by way of a registered post and despite two opportunities being granted, neither he nor did any of his representative appear, nor any reply was filed by him. Thereafter, the Collector proceeded on the basis of the aforesaid factual position considering the collector rate of the area, which was fixed as Rs.5605/- per sq. yard and so far as the land comprising 8 kanals, part of Rajgarh Estate, which was purchased by the petitioner is concerned, the same was adjoining the residential colonies and neither there was anything on the record to show nor did the petitioner appear to show that his land was being used as an agricultural land, though his grievance was that his land being an agricultural land was to be assessed at the collector rate of an agricultural land and therefore, the

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argument raised by learned counsel for the petitioner is against the record and misconceived.

6. A perusal of the aforesaid would also show that the collector rate of the area was Rs.5,605/- per square yard, which was rightly applied to the petitioner and therefore, the grievance of the petitioner is misconceived.

7. So far as the second argument raised by the learned counsel for the petitioner that the land was agricultural in nature is concerned, a perusal of both the orders would show that there was nothing on the record to show that the said land was agricultural in nature. He also submitted that no inspection was conducted in this regard, whereas it is a case where the petitioner neither chose to appear before the Collector nor did he file any reply. When the area in which the petitioner had purchased the land is a residential colony area and there was nothing on the record to show that it was used for agricultural purposes or it was agricultural in nature, no perversity or illegality can be found in both the impugned orders.

8. In view of the aforesaid facts and circumstances, this Court is of the considered view that there is neither any illegality nor perversity in the orders passed bythe Collector-cum-Additional Deputy Commissioner, Ludhiana and the Divisional Commissioner, Patiala Division, Patiala.

9. Consequently, the present petition is dismissed.

04.12.2025 **(JASGURPREET SINGH PURI)**
rakesh **JUDGE**

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

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