

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

2026:PHHC:049638



(210)

CWP-8825-2025

Date of Decision: 30.03.2026

Avtar Singh Toor

--Petitioner

Versus

The Commissioner Patiala Division,
Patiala & Ors.

--Respondents

CORAM:- HON'BLE MR. JUSTICE JASGURPREET SINGH PURI.

Present:- Ms. Jasmine, Advocate for the petitioner.

Mr. Raghav Goel, AAG, Punjab.

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 18.07.2023 (Annexure P-1) passed by learned Divisional Commissioner, Patiala Division, Patiala and order dated 01.07.2021 (Annexure P-2) passed by the learned Collector (ADC), District Sangrur.

2. Learned counsel for the petitioner submits that the petitioner had purchased property regarding which the sale deed was executed on 21.05.2018 and proper stamp duty was paid on the same on the basis of category contained in Category E-1 vide Annexure P-7 and also the same is survey market rate of Tehsil Bhawanigarh pertaining to basic guidelines. However, by way of the impugned order dated 01.07.2021 (Annexure P-2) learned Collector has so observed that the land of the petitioner falls in the category E-28 which was factually incorrect. It is submitted that a perusal of Annexure P-7 would show that in the category E-1 it is so stated that

except khasra numbers of urban areas agricultural land situated in the jurisdiction of Municipal Committee, the rates have been so defined in the column of rates from 07.09.2017 to 2020 the rate prescribed for the land is Rs.16,35,000/- per acre and the stamp duty was paid on the aforesaid amount which was rightly so paid but learned Collector has so observed in the impugned order that the case of the petitioner falls in the category E-28 which has the rate of Rs.1100/- per square yard, whereas it has already come on record that the land of the petitioner falls under the category of agricultural land on the basis of the spot inspection made by the Tehsildar. Counsel submits that in the impugned order there is no basis or material which has been so recorded by learned Collector as to how the category would be shifted to E-28 and by just so observing that the land falls in category E-28, would not render the petitioner liable for the payment of the same.

3. Learned counsel for petitioner further submits that when the petitioner filed an appeal, learned Appellate Authority also just reiterated the observations made by learned Collector and also observed that the spot inspection was made by the Tehsildar and thereafter by learned Collector, who found that the category is E-28 and not E-1. She submits that the aforesaid order passed by learned Appellate Authority is actually an unreasonable and perverse order because the same is not based upon any basis or material. By just observing that the category is E-28 would not mean that the petitioner can be fastened with the liability.

4. On the other hand, learned State counsel could not controvert the arguments raised by learned counsel for the petitioner that the orders passed by learned Collector and learned Appellate Authority are not

based upon any material but merely by observing that the category of petitioner would be E-28, even though, petitioner's land was stated to be agricultural land.

5. After hearing learned counsel for the parties and perusing both the impugned orders, this Court is of the considered view that the petitioner has been fastened with the liability of paying the stamp duty on the basis of observations made in the impugned orders that the land of the petitioner falls in the category E-28 and therefore, higher stamp duty was required to be paid. However, as to on what basis and under which provision the land of the petitioner would fall in the aforesaid category E-28 and not in the category E-1, is not recorded in the impugned orders. Even if, both the categories are within the limits of the Municipal Council, the same is absent in both the orders. In the absence of any material on the basis of which the aforesaid observations have been recorded, both the orders cannot sustain and therefore, are liable to be set aside.

6. Consequently, the present petition is allowed. Both the impugned orders dated 18.07.2023 (Annexure P-1) passed by learned Commissioner, Patiala Division, Patiala and order dated 01.07.2021 (Annexure P-2) passed by learned Collector, are hereby set aside. The matter is remanded back to learned Collector to pass a fresh order and the order shall be a speaking order backed by reasons as to under which category the land of petitioner would fall and on what basis the same would fall into that category. The fresh order so passed by learned Collector would be with fresh application of mind and learned Collector would remain uninfluenced by the earlier orders passed by him, by learned Appellate Authority and even by this Court as this Court has not made any observation

on the merits of the case. Needless to say that the petitioner or his counsel can be heard before passing of the fresh order by fresh application of mind. The needful be done within a period of three months from today.

7. The petition is allowed in the aforesaid terms.

(JASGURPREET SINGH PURI)
JUDGE

30.03.2026

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Whether speaking/reasoned:	Yes/No
Whether Reportable:	Yes/No