



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

218

**CM-1166-LPA-2023 in/&
LPA-427-2023 (O&M)
Date of Decision: 05.03.2026**

STATE OF HARYANA AND ANR

...Appellants

Versus

SHREE KRISHNA ENTERPRISES

...Respondent

**CORAM: HON'BLE MR. JUSTICE HARSIMRAN SINGH SETHI
HON'BLE MR. JUSTICE VIKAS SURI**

Present:- Mr. Sandeep Chhabra, Addl. A.G., Haryana and
Mr. Aman Mittal, DAG, Haryana.

Mr. Harinder Malik, Advocate, for
Mr. Parveen Moudgil, Advocate, for the respondent.

HARSIMRAN SINGH SETHI, J. (ORAL)

CM-1166-LPA-2023

The prayer in the present application is for condonation of delay
of 22 days in filing the appeal

Keeping in view the averments enumerated in the application,
which are duly supported by an affidavit, the same is allowed. Consequently,
the delay of 22 days in filing the appeal is condoned.

LPA-427-2023 (O&M)

1. In the present appeal, the challenge is to the order dated
18.05.2022 passed by the learned Single Judge in CWP-14343-2017, by
which the direction to pay the additional stamp duty pertaining to sale deed
registered on 24.04.2009 has been set aside.

2. Learned counsel appearing on behalf of the respondent submits



that the issue in the present appeal is whether for the purpose of determining the liability to pay stamp duty, the nature of the land is required to be considered as it existed on the date of registration of the said sale deed or whether any act subsequent to the purchase can also lead to enhancement of the stamp duty. Learned counsel for the respondent submits that the said question came up for hearing before this Court in LPA-523-2019, titled as '*Bhudev Kumar vs. State of Haryana and others*', wherein it has already been held that the stamp duty is to be paid keeping in view the status of land that existed at the time of registration of sale deed qua the land in question and any subsequent event will not change the nature of the land with retrospective effect so as to justify the levy of higher stamp duty.

3. Learned counsel for the appellant has not been able to dispute the fact that the issue raised in the present appeal has already been decided in LPA-523-2019, titled as '*Bhudev Kumar vs. State of Haryana and others*' and the present case be disposed of in the same terms.

4. Even otherwise, the claim of the additional stamp duty by the State was rejected on the ground of limitation, which finding of the learned Single Judge has not been proved to be perverse by the learned counsel for the appellants in the facts and circumstances of the present case.

5. In view of the above, no ground is made out for any interference by this Court and the present appeal is accordingly dismissed. However, in case after the purchase of the land, any act on behalf of the purchaser leads to any illegality, the appellants shall be at liberty to take



action in accordance with law.

6. Pending applications, if any, also stand disposed of.

(HARSIMRAN SINGH SETHI)
JUDGE

March 05, 2026
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(VIKAS SURI)
JUDGE

Whether speaking/reasoned	Yes
Whether reportable	No