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

CWP-10408-2022 (O&M)
Date of Decision:09.03.2026

Meena Rani

......Petitioner

Versus

The State of Punjab and others

......Respondents

CORAM: HON'BLE MR. JUSTICE JASGURPREET SINGH PURI

Present:- Mr. Vipul Aggarwal, Advocate for the petitioner.

Mr. Raghav Goel, 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 06.01.2020 (Annexure P-9) to the extent whereby the matter has been remanded to the Collector-respondent No.3 for a fresh decision, despite the fact that proceedings under Section 47-A(3) of the Indian Stamp Act, 1899 cannot be initiated beyond the limitation period of three years from the date of registration of the sale deed dated 05.10.2012 (Annexure P-1) and also for issuance of a writ in the nature of *certiorari* for quashing the notice dated 15.06.2016 (Annexure P-2) issued by respondent No.3.

2. Learned counsel for the petitioner submitted that by way of a notice issued to the petitioner vide Annexure P-2 under Section 47-A(3) of the Indian Stamp Act, 1899, as amended by the State of Punjab, liability has

been fastened upon the petitioner for payment of deficient stamp duty.

3. He submitted that the notice which was issued and the order passed thereon by Additional Deputy Commissioner-cum-Collector, Jalandhar, were in violation of the provisions of Section 47-A of the Indian Stamp Act, being beyond the period of limitation. He further submitted that the sale deed was registered on 05.10.2012, whereas as per Annexure P-2, it is reflected that the Sub-Registrar, Jalandhar-2 informed the surveyor on 28.10.2015 with regard to the deficient stamp duty and thereafter Additional Deputy Commissioner-cum-Collector, Jalandhar, took cognizance and issued the notice dated 15.06.2016 vide Annexure P-2, which was beyond the period of three years and therefore such notice could not have been issued.

4. He further submitted that thereafter Additional Deputy Commissioner-cum-Collector, Jalandhar, passed an order dated 28.02.2018 (Annexure P-7) whereby the petitioner was fastened with the liability of deficient stamp duty, which was not permissible under law. On an appeal being filed before learned Appellate Authority, the Commissioner, Jalandhar Division, Jalandhar, set aside the order passed by Additional Deputy Commissioner-cum-Collector vide order dated 06.01.2020 (Annexure P-9) and the matter was remanded to the District Collector, Jalandhar, where the matter is presently pending.

5. He submitted that he may be permitted to withdraw the present petition in order to enable the petitioner to file an appropriate application before the District Collector, Jalandhar, before whom the proceedings are

still pending, so as to raise the plea of limitation with regard to issuance of notice under Section 47-A of the Indian Stamp Act, 1899 and that a direction may be issued to the District Collector, Jalandhar to consider such application, if filed by the petitioner in accordance with law before deciding the notice dated 15.06.2016 (Annexure P-2) on merits and as expeditiously as possible.

6. Learned State counsel stated that he has no objection to the aforesaid plea taken by learned counsel for the petitioner with regard to filing of an application before the District Collector, Jalandhar, on the ground of limitation.

7. In view of the above, prayer made by learned counsel for the petitioner is accepted.

8. The present petition is dismissed as withdrawn.

9. Liberty is granted to the petitioner to file an appropriate application before the District Collector-cum-Additional Deputy Commissioner, Jalandhar for raising the ground of limitation and in the event that any such application is filed, the District Collector-cum-Additional Deputy Commissioner, Jalandhar shall decide the same within a period of four weeks from the date of receipt of such application and pass an order in accordance with law after affording an opportunity of hearing to the petitioner.

(JASGURPREET SINGH PURI)
JUDGE

09.03.2026

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