

2026.PHHC.054419



IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH

202

CWP-12378-2022 (O&M)
Date of Decision:08.04.2026

Baba Farid Vidyak Society

.....Petitioner

Versus

State of Punjab and others

.....Respondents

CORAM: HON'BLE MR. JUSTICE JASGURPREET SINGH PURI

Present:- Mr. Gagneshwar Walia, Advocate and
Mr. Fateh Singh Dhillon, Advocate for the petitioner.

Ms. Shruti, AAG, Punjab.

JASGURPREET SINGH PURI J.(Oral)

1. By this common judgment, the bunch of writ petitions bearing CWP Nos. 12378, 12483, 12487, 12493, 12497, 12498, 12502, 12508, 12511 and 12515 of 2022 is being disposed of with the consent of learned counsel for the parties, as the controversy involved in the aforesaid petitions is identical and the impugned orders passed by the appellate authority are the same in nature.

2. For the sake of convenience, the facts are being taken from CWP No. 12378 of 2022, titled as *Baba Farid Vidyak Society versus State of Punjab and others*.

3. Learned counsel appearing on behalf of the petitioner submitted that the petitioner is an educational charitable society and had

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purchased 10 different properties which are relevant to the present 10 cases and the sale deeds were executed vide Annexure P-5. By virtue of different notifications issued by the State Government, the educational charitable societies are exempted from payment of stamp duty, and these notifications have been attached with the present petition as Annexure P-10, under which the petitioner-society was entitled to exemption from stamp duty. However, an order was passed by the learned Collector, Bathinda, vide Annexure P-8, whereby the Collector, on the basis of an audit objection raised by the Accountant General, Punjab, observed that there was deficient stamp duty/registration fee and directed recovery of the same from the petitioner.

4. He submitted that the aforesaid order passed by the Collector, Bathinda, did not even deal with the aforesaid issue as to whether the petitioner was entitled to exemption or not in terms of the said notifications, but merely observed that recovery was to be effected from the petitioner on the ground that the petitioner had not been able to show how it was entitled to such exemption.

5. He further submitted that when the petitioner-society filed an appeal before the Commissioner, Faridkot, being the appellate authority, the learned appellate authority, vide order dated 25.03.2022 (Annexure P-11), dismissed the appeal without assigning any reasons whatsoever, by passing a cryptic and non-speaking order. He also submitted that vide



Annexure P-9, the petitioner had filed the appeal raising several grounds, including the ground as to how it was entitled to exemption from stamp duty in view of being a charitable educational society in terms of the notifications issued by the Government of Punjab. However, the appellate authority did not even refer to the said grounds and passed an order which is, on the face of it, a non-speaking and cryptic order. Therefore, both the impugned orders are liable to be set aside.

6. Learned counsel for the petitioner submitted that the petitioner had earlier also purchased certain properties and exemption was granted to the petitioner-society, and in this regard, an order (Annexure P-12) has been attached along with the present petition.

7. On the other hand, learned State counsel submitted that she cannot controvert the aforesaid factual position that when the appellate authority, vide Annexure P-11, decided the appeal, the same was not backed by reasons.

8. I have heard learned counsels for the parties.

9. When the petitioner filed an appeal before the appellate authority vide Annexure P-9, various grounds were raised, including the ground that the petitioner was entitled to exemption from stamp duty, and this aspect was specifically mentioned. However, when the appeal was decided by the appellate authority vide Annexure P-11, the same was not even discussed and the order passed by the appellate authority is a totally



cryptic and non-speaking order.

10. A perusal thereof suggests that the order passed by the Collector, Bathinda, is found to be correct, as the Collector had held that there was a deficiency in stamp duty, and accordingly, the appeal was dismissed. A perusal of the order passed by the appellate authority would show that none of the grounds taken in the appeal filed by the petitioner were touched or discussed at all and therefore, *ex facie*, the order passed by the appellate authority is an absolutely non-speaking and cryptic order.

11. It is a settled law that reasons are the soul of an order. The appellate authority, while exercising powers in a quasi-judicial capacity, was incumbent to decide the appeal by assigning cogent reasons and by dealing with the grounds taken by the petitioner in the appeal but the same has not been done by the appellate authority, *ex facie*.

12. It was the case of learned counsel for the petitioner that the petitioner-society was granted exemption from paying stamp duty when it had purchased properties earlier and exemption was granted by the Government itself, however, the aforesaid issue was not discussed by the appellate authority.

13. In view of the aforesaid facts and circumstances, all the petitions are partly allowed. The order dated 25.03.2022 passed by the appellate authority is hereby set aside, being a non-speaking order. The matter is remanded back to the appellate authority to consider and decide

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the appeal afresh by considering all the grounds taken by the petitioner in the appeal.

14. The fresh order shall be passed with fresh application of mind and shall be uninfluenced by the earlier order passed by the appellate authority as well as the present order passed by this Court, as this Court has not made any observation on the merits of the case and has set aside the order passed by the appellate authority only on the ground that the same is an unreasoned order.

15. Needless to say, a speaking order shall be passed in accordance with law and after giving adequate opportunity of hearing to the petitioner or his counsel within a period of three months from today.

16. Liberty is also granted to the petitioner to raise all legally permissible pleas available to him in accordance with law, in addition to the grounds of appeal already taken.

17. It is further directed that since, during the pendency of the present petition, an interim order was passed on 01.06.2022, which is in operation till date, no recovery shall be effected from the petitioner till the appellate authority decides the appeal.

(JASGURPREET SINGH PURI)
JUDGE

08.04.2026

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Whether speaking/reasoned : Yes/No

Whether reportable : Yes/No