



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

208

LPA-1272-2019 (O&M)

Date of Decision: 12.03.2026

SANTOSH DEVI

...Appellant

Versus

STATE OF PUNJAB AND ORS

...Respondent

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

Present:- Mr. B.S. Seemar, Advocate, for the appellant.

Mr. Yatin Bunger, AAG, Punjab.

Ms. Swati Dayalan, Advocate, for respondent No.2.

HARSIMRAN SINGH SETHI, J. (ORAL)

1. In the present appeal, the challenge is to the order dated 03.04.2019 passed by the learned Single Judge in CWP-25923-2018, by which the writ petition filed by the appellant has been dismissed.

2. Learned counsel appearing on behalf of the appellant submits that the issue raised in the present appeal is whether the actual nature of the land on the date when the registry is done is to be taken into account or the potential to use the land for other purpose is to be considered for deciding the stamp duty, which issue has already been decided by this Court in favour of the appellant while deciding LPA-523-2019, titled as '*Bhudev Kumar vs. State of Haryana and others*', vide order dated 18.02.2026, 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 execution 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 respondents have 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. In view of the above, the present appeal is allowed in terms of LPA-523-2019, titled as ‘*Bhudev Kumar vs. State of Haryana and others*’ decided on 18.02.2026.

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

(HARSIMRAN SINGH SETHI)
JUDGE

(VIKAS SURI)
JUDGE

March 12, 2026
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Whether speaking/reasoned	Yes
Whether reportable	No