IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

LPA-341-2012

JUDGEMENT RESERVED ON	JUDGEMENT PRONOUNCED ON	OPERATIVE PART PRONOUNCED OR FULL	UPLOADED ON
30.03.2026	06.04.2026	FULL PRONOUNCED	06.04.2026

State of Punjab and others ...Appellants

Versus

Central Ware Housing Corporation …Respondent

CORAM: HON'BLE MR. JUSTICE ANOOP CHITKARA
HON’BLE MRS. JUSTICE SUKHVINDER KAUR

Present: Ms. Pooja Nayar Sharma, DAG, Punjab.

Mr. Sandeep Verma, Advocate
for the respondent.

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ANOOP CHITKARA, J.

1. Challenging the judgment dated November 11, 2011 passed by the Single Bench of this Court, the State of Punjab (respondent in CWP-7784-2010), has come up before this Court by filing the present Letters Patent Appeal.

2. We have heard counsel for the parties and gone through the record, and its analysis would lead to the following outcome.

3. The facts of the case are that the respondent-Central Warehousing Corporation was allotted a site measuring 3204533 square yards by the Punjab Information and Communication Technology Corporation Limited for the consideration of Rs.79,52,048/-. The respondent had paid the consideration amount to Punjab Information and Communication Technology Corporation Limited in installments by 2005. Although the respondent had paid the entire amount by the year 2006, but no due certificate was issued by Punjab Electronics Development and Production Corporation Limited (An undertaking of Punjab Government) (Now called M/s Punjab Info Tech) to the respondent. Thereafter, the respondent applied for the registration of conveyance deed to the office of the appellant on 16th January, 2008 and it was registered on the same date. The respondent did not pay the proper stamp duty on the conveyancing deed as per the value of the site assessed by the

Collector, and thus the document was undervalued as a stamp duty was assessed wrongly on the basis of the original price of the site on 20th November, 1990, however, the conveyance deed was impounded and sent to the Collector by the present appellant vide two separate orders with the observations that the stamp duty affixed by the respondent on the conveyance deed was insufficient. The Additional Deputy Commissioner, SAS Nagar, Mohali, while exercising the powers of the Collector, assessed the market value at the rate of Rs.3000/- per square yard at the time of registration i.e. 16th January 2008.

4. Feeling aggrieved, the respondent-Central Warehousing Corporation filed two appeals before the Commissioner of Patiala Division against the order of the Collector. However, both the appeals were rejected by the Commissioner and after that, Central Warehousing Corporation had come up before this court, by filing the writ petition.

5. In the present case, the facts are that the petitioner-Central Warehousing Corporation (respondent herein) had challenged the proceedings taken by the respondent-State of Punjab under Section 47-A of the Indian Stamp Act. The Central Warehousing Corporation was a allottee of the property in question being a public authority and it was seeking acceptance of the consideration found in the allotment as final in terms of Rule 3-B of the Punjab Stamp (Dealing of the Undervalued Instruments) Rules, 1983.

6. The learned Single Bench, by order dated November 11, 2011, allowed the Writ petition and quashed the impugned order, vide which the temporary access was ordered to be collected and had ordered the return of the same in view of the order in LPA challenging the similar question in **Mohali club, Mohali** had been decided against the State of Punjab. Aggrieved by the said judgment, the State of Punjab had filed the present SLP before the Hon'ble Supreme Court.

7. At the outset, learned counsel for the respondent states that a similar petition was allowed by a Coordinate branch of this Court, against which, State of Punjab took the matter to the Honorable Supreme Court, which declined to grant leave. Learned counsel has referred to SLP (C) No. 21502 of 2011, in which, by order dated 6th January 2014, the SLP was dismissed and in the order it was observed as under:-

> *"In view of the notification issued by the State on 30th September 2011, it is not required to decide the dispute vis-à-vis, State of Punjab-Petitioner and Mohali Club, Mohali- respondent.*
>
> *The special leave petition is dismissed."*

8. The stand of the State of Punjab-appellant in LPA is that the learned Single Bench was wrong in holding that Rule 3-B of the Punjab Stamp (Dealing of Undervalued Instruments) First Amendment, Rules, 2010, would operate retrospectively, whereas, the

above said rules were made effective from March 31 2010, meaning thereby that these rules are prospective in nature. As the legislature did not intend to give retrospective effect to the said rules. It shall be appropriate to reproduce Rule 3-B, which is mentioned in paragraph 5 of the LPA, and it reads as follows:-

> *"3-B. Notwithstanding anything contained in rule 3-A, the rate fixed for allotment or public auction of an immoveable property by the government or a public sector undertaking or a local body, shall be deemed to be the Collector's rate (as fixed under rule 3-A) of such property, and the stamp duty shall be charged for registration of the instruments of such property on the rate, so fixed, at the time of execution of the first conveyance deed; provided it is got registered upto the 30th day of June 2010, if whole of the payment of such property has been made or within a period of three months from the date of payment of last installment, as per the schedule, fixed for payment of the allotment or auction price, as the case may be."*

9. It should also be appropriate to refer to Rule 47-A of the Indian Stamp Act 1899, which reads as follows:-

> *"47-A.* ***Instruments under-valued how to be dealt with. [(1)]*** *if the market value of any property. Which is the subject of any instrument on which duty is chargeable on market value as set further in such instrument, is less than even the minimum value as determined in accordance with the rules made under this Act, the Registering officer appointed under the Registration Act, 1908, shall, after registering the instrument, refer the same to the collector for Determination of the market value of such property and the proper duty payable thereon, and]"*

10. Relying on the above said rules, the State of Punjab claims that the stamp duty on 16th January 2008, i.e. the date of execution, had to be levied as per the collector rate and not on the respondent's consideration amount as per the notification dated March 2, 2009.

11. The grievance is that the Single judge did not consider the rules framed by the Punjab State Government. However, all these submissions made in the LPA are contrary to the order passed by the Single Bench, as the learned Single Judge had confined its reasoning to the LPA dismissed by this Court, wherein the question was the same, wherein land was given at the rates below market value. Now the said order of Coordinate Bench has attained finality in Special Leave to Appeal (C) No.(s) 21502-2011 vide order dated 06.01.2014. It is not for this Court to say that the order of the learned Single Judge was erroneous, illegal, or contrary to the law.

12. Given above, there is no force in this LPA and the same is dismissed.

(ANOOP CHITKARA)
JUDGE

(SUKHVINDER KAUR)
JUDGE

06.04.2026
Anju rani

Whether speaking/reasoned	YES
Whether reportable	**NO**