

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

(111)

CR-8274-2025 (O&M)
Date of Decision: **06.05.2026**

MANINDERPAL SINGH AND ANOTHER

... Petitioners

Versus

GURBINDER KAUR AND OTHERS

... Respondents

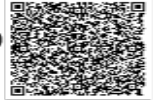
CORAM: HON'BLE MR. JUSTICE VIRINDER AGGARWAL

Present:- Mr. Lupil Gupta, Advocate
for the petitioners.

VIRINDER AGGARWAL, J. (Oral)

1. The instant civil revision petition has been instituted under Article 227 of the Constitution of India invoking the supervisory and corrective jurisdiction of this Court to assail the legality, propriety, and jurisdictional sustainability of the order dated 14.10.2025 (**Annexure P-7**) passed by the learned Additional Civil Judge (Senior Division), Tarn Taran, whereby the application preferred by the respondent–plaintiff seeking permission to cure the deficiency in stamp duty payable on the alleged agreement to sell dated 07.02.2019 has been allowed.

2. The factual matrix, in brief, is that the respondent–plaintiff instituted a suit for possession by way of specific performance of the agreement to sell dated 07.02.2019. The said suit was contested by the present petitioners, and petitioner No.2 also filed a separate written statement controverting the claim of the respondent–plaintiff. During the



pendency of the suit, the respondent–plaintiff moved an application seeking permission to make good the deficiency in stamp duty payable on the aforesaid agreement to sell. The said application was opposed by the petitioners; however, the learned trial Court allowed the same vide the impugned order, thereby giving rise to the present revision petition.

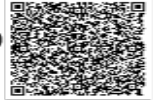
3. Learned counsel for the petitioners contended that the impugned order has been passed in complete disregard of the law laid down by the Hon’ble Supreme Court in ***Seetharama Shetty v. Monappa Shetty, Civil Appeal Nos.10039–10040 of 2024***. It is argued that the learned Civil Judge lacked the jurisdiction to assess the deficient stamp duty and penalty himself and was mandatorily required to refer the matter to the Collector competent under the provisions of the Indian Stamp Act. It is further submitted that the impugned order itself records that the respondent–plaintiff seeks to rely upon and prove the agreement to sell in the suit proceedings, and that the said document, though liable to be stamped with duty of ₹2,000/-, was executed on stamp paper worth only ₹300/-. It was on account of such deficiency that the application for making good the deficient stamp duty came to be filed.

4. The said application was contested by the petitioners. The learned trial Court, upon considering the judgment rendered by the Hon’ble Supreme Court in ***Seetharama Shetty v. Monappa Shetty*** (supra), observed that the respondent–plaintiff had availed the first course permissible in law by moving an application before the Court for payment of the deficient stamp duty along with penalty. Consequently, the application was allowed and the respondent–plaintiff was directed to make



good the deficiency in stamp duty together with the requisite penalty. Learned counsel for the petitioners, however, vehemently contended that in view of the law declared by the Hon'ble Supreme Court, the learned Civil Judge had no jurisdiction to undertake such assessment himself and was bound to transmit the matter to the District Collector for determination of the deficient stamp duty and penalty. In support of the impugned order, the learned trial Court has relied upon the observations recorded by the Hon'ble Supreme Court in paragraph 21(1)(i) of the aforesaid judgment, which read as under:-

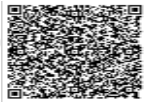
“21.1.1. The person who intends to rely rely on an insufficiently/improperly stamped instrument has option to submit to the scope of Section 34 of the Act, pay duty and penalty. The party also has the option to directly move an application under Section 39 of the Act before the District Registrar and have the deficit stamp duty and the penalty as may be imposed collected. In either of the cases, after the deficit stamp duty and the penalty are paid, the impounding effected under Section 35 of the Act is released and the instrument available to the party for relying as evidence. In the event, a party prefers to have the document sent to the deputy commissioner for collecting the deficit stamy duty and penalty, the Court/Every Person has no option except to send the document to the District Registrar The caveat to the above is that, before the Court/Every Person exercises the jurisdiction under Section 34 of the Act, the option must be exercised by a party.”



5. A conjoint reading of the aforesaid judgment leaves no manner of doubt that the Hon'ble Supreme Court has unequivocally recognized two distinct courses available to a party seeking to cure deficiency in stamp duty. Firstly, such party may move an application before the Court concerned for payment of the deficient stamp duty along with the prescribed penalty; alternatively, recourse may be taken under Section 39 of the Indian Stamp Act before the competent District Registrar/Collector for adjudication of the deficiency and penalty payable thereon.

5.1. In the present case, the respondent–plaintiff consciously availed the first course permissible in law by approaching the learned trial Court itself for permission to make good the deficient stamp duty and penalty. Once such option had been exercised, there was no legal necessity for the learned trial Court to transmit the instrument to the District Registrar for assessment of the deficient duty and penalty.

5.2. A further reading of paragraph 21.1.2 of the judgment relied upon by the petitioners makes it abundantly clear that the Court itself is competent and duly empowered to collect the deficient stamp duty together with the statutory penalty, and that the Court possesses no discretion in the matter except to levy and recover penalty in accordance with law. In the authority cited by learned counsel for the petitioners, the prayer itself was for transmission of the document to the District Registrar for proceedings under Section 39 of the Act, and it was in that factual backdrop that the Hon'ble Supreme Court observed that the matter would fall for consideration before the District Registrar. The ratio of the said judgment, therefore, does not advance the case of the petitioners.



5.3. In view of the foregoing discussion, this Court finds no illegality, jurisdictional error, or material infirmity in the impugned order warranting interference in exercise of supervisory jurisdiction under Article 227 of the Constitution of India. Rather, it appears that the present revision petition has been instituted primarily to protract and delay the adjudication of the pending suit. Consequently, finding no merit therein, the present revision petition stands dismissed.

6. It is, however, clarified that the observations recorded hereinabove are confined solely to the adjudication of the present revision petition and shall not be construed as an expression of opinion on the merits of the underlying dispute between the parties. Nothing contained in this order shall prejudice or influence the rights, claims, or contentions of either party during the trial of the suit, nor shall the same be treated as a final determination on any disputed question of fact or law arising therein.

7. Consequent upon the final adjudication of the present revision petition, all pending miscellaneous applications, if any, shall also stand disposed of accordingly, no separate orders being required thereon.

06.05.2026
Gaurav Sorot

(**VIRINDER AGGARWAL**)
JUDGE

Whether reasoned / speaking?	Yes / No
Whether reportable?	Yes / No