

**Sr. No.249**  
**IN THE HIGH COURT OF PUNJAB AND HARYANA AT**  
**CHANDIGARH**

**CWP-9730-2022 (O&M)**  
**Date of Decision : 19.02.2025**

M/s Ramji Dass Hira Lal ...Petitioner

Versus

Commissioner Patiala and another ...Respondents

**CORAM : HON'BLE MS. JUSTICE LAPITA BANERJI**

Present : Mr. Sherry K. Singla, Advocate,  
for the petitioner.

Mr. Aditya Sharda, DAG, Punjab.

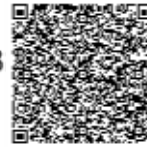
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**LAPITA BANERJI, J. (Oral)**

In the present petition under Articles 226/227 of the Constitution of India, the petitioner has prayed for quashing of the impugned order dated September 15, 2016 (Annexure P-3) passed by the Collector-respondent No.2 and the impugned order dated March 21, 2022 (Annexure P-7) passed by respondent No.1-Commissioner Patiala, Division Patiala.

2. The case of the petitioner, in short, is that arbitrarily additional stamp duty to the tune of Rs.7,07,730/- was imposed and sought to be recovered from the petitioner vide impugned order dated September 15, 2016 passed by the Collector. Without considering the submissions of the petitioner, the Commissioner dismissed his appeal vide impugned order dated March 21, 2022.

3. It is submitted that two portions of the same plot of land was purchased on the same dates, one by the petitioner through Vasika No.13241 on February 18, 2016 as an “*agricultural land*” for a consideration of Rs.16,35,000/- and second by the wife and son of the

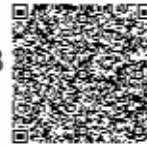


proprietor of the petitioner firm vide Vasika No.13240 and registered on the same date i.e. February 18, 2016. Learned counsel argues that both these lands are situated next to each other and there was no valid reason to impose deficit stamp duty to the tune of Rs.7,07,730/- on the petitioner firm whereas deficit stamp duty only to the tune of Rs.1,01,500/- was imposed on the wife and son of the proprietor. Therefore, such additional stamp duty imposed on the firm is arbitrary and illegal and is liable to be set aside.

4. Learned State counsel refers to the reply filed on behalf of the State by the deponent-Collector dated August 6, 2024 to submit that the wife and son of the petitioner being owners of Vasika No.13240 appeared before the authorities concerned on the date when personal hearing was fixed. Therefore, the additional stamp duty only to the tune of Rs.1,01,500/- was imposed upon them after considering the material facts on record.

5. This Court has heard learned counsel for the parties and perused the material on record.

6. No valid reason has come forth in the reply to justify the huge variance of the quantum of deficit stamp duty. No valid reason has been provided as to why the land situated at Vasika No.13240 registered on February 18, 2016 is considered to be an “*agricultural land*” whereas the adjoining land which has been registered in sale deed bearing Vasika No.13241 of the even date has been considered to be a “*gair mumkin land*” and not an “*agricultural land.*”



7. No cogent or legally sustainable reason has been given for such discrepancy in computation of the additional stamp duty and classification of the land in two different categories.
8. Accordingly, the impugned orders dated September 15, 2016 (Annexure P-3) and March 21, 2022 (Annexure P-7) are set aside. The authorities concerned will be at liberty to proceed afresh in respect of the additional stamp duty payable by the petitioner as per the provisions of Section 47-A of the Indian Stamp Act, 1899. They will also take into consideration the aforesaid facts leading to the setting aside of the impugned orders while passing a fresh order under Section 47-A of the Indian Stamp Act, 1899.
9. With the directions aforesaid, CWP-9730-2022 is **disposed of**.
10. Connected applications, if any, are accordingly disposed of.

**(LAPITA BANERJI)**  
**JUDGE**

**February 19, 2025**

Vandana

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