



CWP-22787-2025

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205-B

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

**CWP-22787-2025
Date of Decision: 16.09.2025**

M/s Cashgrail Private Limited

.... Petitioner

Versus

The Financial Commissioner Revenue-cum-Chief Controlling Revenue
Authority (under Indian Stamp Act), Haryana and others

..... Respondents

CORAM: HON'BLE MR. JUSTICE JASGURPREET SINGH PURI

Present: Mr. Jahaan Singh Dhaliwal, Advocate
for the petitioner.

Mr. Nitin Kaushal, Addl. AG, Haryana.

JASGURPREET SINGH PURI, J. (ORAL)

1. The present petition has been filed under Articles 226/227 of the Constitution of India for issuance of a writ in the nature of *Certiorari* for quashing the impugned order dated 10.04.2024 (Annexure P-6) passed by respondent No.1-Financial Commissioner Revenue-cum-Chief Revenue Controlling Authority (Under Indian Stamp Act), Haryana vide which the appeal filed the petitioner has been dismissed and for quashing of order dated 23.05.2022 (Annexure P-4) passed by respondent No.2.

2. Learned counsel for the petitioner has submitted that *ex facie* in the impugned order dated 10.04.2024 (Annexure P-6) which was passed by the Appellate Authority, no reasons have been mentioned at all and on the face of it, it is a cryptic and non-speaking order which has been passed without application of mind. He further submitted that the contentions raised by the petitioner in the appeal especially pertaining to point of limitation was



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not even considered by the Appellate Authority and therefore, the impugned order is unreasoned and the same may be set aside.

3. Mr. Nitin Kaushal, learned Addl. AG, Haryana has submitted that in pursuance of the order passed by this Court on 07.08.2025, an affidavit (in CWP-21815-2025) has been filed by the new incumbent to the post of Secretary to Government of Haryana, Revenue and Disaster Management Department, since the officer, who had passed the impugned order dated 10.04.2024 (Annexure P-6) has already demitted the office on retirement. While referring to the aforesaid affidavit, he submitted that the impugned order which has been passed is *quasi judicial* in nature and the plea raised by the petitioner with regard to the period of limitation etc. has not been considered and submitted that since the impugned order is not backed by any reason, the respondent may be permitted to pass a fresh order in accordance with law after hearing the petitioner and taking into consideration all his pleas including the plea of limitation.

4. In view of the aforesaid facts and circumstances, this Court is of the considered view that a bare perusal of the impugned order dated 10.04.2024 (Annexure P-6) would show that the Appellate Authority has passed the order which is not backed by any reasons and therefore, on the face of it, it is a cryptic and non-speaking order which has been passed without application of mind and the same has now been substantiated from the argument raised by learned State counsel.

5. Consequently, the present petition is allowed and the impugned order dated 10.04.2024 (Annexure P-6) is hereby set aside. The matter is remitted back to the Appellate Authority i.e. the Financial Commissioner Revenue-cum-Chief Controlling Revenue Authority (Under Indian Stamp



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Act), Haryana to pass a fresh order with due application of mind and by considering all the grounds of appeal taken by the petitioner including the ground of limitation. A well reasoned speaking order shall be passed within a period of four months from today after giving due opportunity of hearing to the petitioner or his counsel.

16.09.2025

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**(JASGURPREET SINGH PURI)
JUDGE**

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| 1. Whether speaking/reasoned: | Yes/No |
| 2. Whether reportable: | Yes/No |