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

**CR-6615-2023 (O&M)
Date of decision : 13.08.2025**

Jangpal Singh**.....Petitioner****Versus**

**M/s Bear Saab Cold Storage through its owner Palwinder Singh
Atwal, SBS Nagar**

.....Respondent**CORAM: HON'BLE MRS. JUSTICE SUDEEPTI SHARMA**

Present: Mr. Sanjeev Kumar, Advocate,
for the petitioner.

Mr. Amardeep Singh Gill, Advocate,
for the respondent.

SUDEEPTI SHARMA, J. (ORAL)

1. The present revision petition is filed for setting aside order dated 14.07.2023 passed by learned District Judge, SBS Nagar, whereby, application filed by the petitioner under Order 33 Rule 1 CPC for exemption to affix court fee on the appeal being indigent person, is dismissed.

2. Learned counsel for the petitioner contend that the application filed on behalf of the petitioner has been wrongly dismissed on the ground that he is an income tax assessee. He has relied upon the judgments passed by this Court in CR No.3166 of 2018 (O&M) titled "***Smt. Shakuntla Versus Surinder Kumar and others***" decided on 22.09.2021, and FAO No.96 of 2020 passed by the Hon'ble Kerala High Court titled



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“Thankamani and others Versus Vijayadharan” decided on 07.09.2021.

3. Per contra learned counsel for the respondent argues on the line of the impugned order.

4. I have heard learned counsel for the parties and perused the whole file of this case with their able assistance.

5. It would be apposite to reproduce the relevant portion of the impugned order dated 14.07.2023:-

“Report of Collector was called and it was reported vide letter no.253 dated 18.03.2020 that Jangpal Singh does not hold any movable or immovable property. In the meantime, the petition was fixed for evidence of the applicant and he was examined as AWI on 15.11.2021 through Local Commissioner Ms.Sapna Jaggi, Advocate. Thereafter, the applicant had closed his evidence on 15.11.2021, upon which the respondent was called upon to lead evidence. However, the respondent closed his evidence on 15.05.2023 without examining any witness.

Propelled by the financial status as can be borne out from the facts of the case recorded in the impugned judgment, this Court had called Sdl for a report of the Lead District Manager, Hoshiarpur qua any accounts being held by the petitioner Jangpal Singh and vide letter no.5 dated 14.06.2023, three accounts of the applicant were revealed, one of which was having Rs.2,519.96p. and the other one having Rs.1,905/- whereas the third account had 'zero' balance. Vide order dated 26.05.2023, this Court having regard to the law laid down in Civil Revision Petition No.3087 and 3133 of 2019 decided on 14.02.2020 by Hon'ble High Court at Telangana, had directed the Income Tax Officer at Hoshiarpur to furnish the details of the Income-tax Returns being filed by Jangpal Singh applicant and vide letter no.ITO/2-1/HSP/2023-24/146 dated 13.06.2023, the Income Tax Officer, Hoshiarpur has furnished certified copies vide registered mail for the year 2012-2013 to 2021-2022. The perusal of



the latest income-tax return of the applicant would reveal that he is having gross total income of Rs.2,48,740/-. He also had transactions amounting to Rs.12,54,340/- and 8% of that amount was claimed to have been earned, which comes to Rs.2,48,736/-. The cash in hand is recorded as Rs.45,000/- and the total assets recorded as Rs.1,95,000/-. Apparently, this income tax return would lead this Court to observe that applicant Jangpal Singh son of Karam Singh is not a pauper and as such, he cannot be declared as an indigent person for the purpose of granting him permission to file the appeal without affixing the court-fee. In the -decree-sheet prepared by the learned Trial Court, the stamp for plaint was quantified at Rs.39,800/- and since in view of the aforesaid income tax return, this Court has come to the confirmed conclusion that applicant Jangpal Singh son of Karam Singh is possessed of sufficient means to affix the stamp for aforesaid amount of Rs.45,800/- and as such, having concluded as above, this Court is further of the view that applicant Jangpal Singh has filed a false affidavit in this Court and has deliberately concealed his means and resources from the Court to pay the stamp court- fee. As such, the application in hand is dismissed with a cost of Rs.500/-. Let court-fee, as well as, cost imposed on the applicant be deposited within thirty days from today. Adjourned to 16.08.2023.

Notice be also served upon the applicant as he has furnished wrong information sworn in the affidavit dated 18.01.2020, calling upon his explanation.”

6. A perusal of the above, shows that learned District Judge, SBS Nagar has categorically dealt with each and every aspect and dismissed the application filed by the petitioner. Report of the Collector was called for to enquire about any movable and immovable property of the petitioner. Further, the report of District Manager, Hoshiarpur qua the accounts of the petitioner was also called, which revealed three accounts



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of the petitioner, one of which was having Rs.2519.96/- and the other was having Rs.1905/- and the third account had “zero” balance.

Even, the Income Tax Officer, Hoshiarpur was directed to furnish the details of the Income Tax Returns filed by the petitioner and the Income Tax Returns from 2012-13 to 2021-22 showed that petitioner is not pauper and by considering all the aspects whereby a person can be declared as pauper, learned District Judge, SBS Nagar has rightly dismissed the application of the petitioner.

7. In view of the above, I do not find any infirmity in order dated 14.07.2023 passed by learned District Judge, SBS Nagar which call for any interference of this Court, therefore, the present civil revision petition is dismissed.

8. Pending application(s), if any, shall stand disposed of.

13.08.2025
Sumit Gusain

(SUDEEPTI SHARMA)
JUDGE

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