

State of Haryana Vs Pawan Kumar

Court: High Court Of Punjab And Haryana At Chandigarh

Date of Decision: July 15, 2013

Acts Referred: Stamp Act, 1899 " Section 47A

Citation: (2013) 172 PLR 201

Hon'ble Judges: K. Kannan, J

Bench: Single Bench

Advocate: Anjum Ahmed, A.A.G., Haryana, for the Appellant;

Judgement

K. Kannan, J.

The revision is by the State challenging the order passed by the District Judge, Panipat, disposing of the appeal filed u/s 47-

A of the Stamp Act. The State had demanded additional stamp duty as payable for a transaction of sale obtained by the private respondent on

17.11.1993. By the first impugned notice, the Collector had demanded additional stamp duty as leviable for the transaction of sale on the basis that

the property was worth Rs. 3,50,000/- per killa, while the document had been registered @ Rs. 1,98,000/-. Against the assessment made by the

Collector in appeal filed by the private respondent, the District Judge allowed the appeal and set aside the order of the Collector, Panipat. He

found that there was no scope for enhancement of the value of the building and for collection of stamp duty. It is against this order of the District

Judge that the civil revision has been filed. Before me the only argument which is made by the counsel for the State was that in terms of the State

amendment of the Stamp Act, the competent officer before whom the appeal could have been filed was only the Commissioner of the division and

the District Judge did not have a jurisdiction to entertain the appeal at all. In fact I find such an objection had not been taken before the District

Judge before whom the case was disposed of. However, even such an objection, I find is not tenable, for, the first amendment which was made u/s

47-A by Act 37 of 1973 did not make any change to the Central enactment as regards the authority before whom the appeal could have been

preferred. A State amendment was made substituting the office of the District Judge to the Commissioner of the division as it occurred in Section

47-A(4) through the Haryana Amendment Act 21 of 1997. The appeal had been disposed of by the District Judge on 20.12.1996 that was even

before the Amendment Act 1997. Consequently, it has to be only held that it was only the District Judge, who was competent to hear and dispose

of the appeal u/s 47-A(4) of the Stamp Act. The objection regarding the competency of the Court to dispose of the appeal was, therefore, not

tenable at all. The order passed already is maintained and the civil revision is dismissed.