
The Central Warehousing Corporation Vs State of Punjab and others

CWP No. 7784 of 2010 (O and M)

Court: High Court Of Punjab And Haryana At Chandigarh

Date of Decision: Nov. 11, 2011

Acts Referred:

Punjab Stamp (Dealing of Undervalued Instruments) Rule, 1983 " Rule 3B#Stamp Act, 1899
" Section 47A

Hon'ble Judges: K. Kannan, J

Bench: Single Bench

Final Decision: Allowed

Judgement

K. Kannan, J.

1 The writ petition challenges the proceedings taken by the respondent-State in exercise of jurisdiction u/s 47-A of the Indian Stamp Act. The

petitioner, who is an allottee of the property by a public authority, would seek for the acceptance of the consideration found in the allotment as final

in terms of the Rule 3-B of the Punjab Stamp (Dealing of Undervalued Instruments) Rule, 1983. This aspect has been considered by this Court in

The Mohali Club, Mohali through its President Kuldeep Singh v. State of Punjab"" in CWP No. 6387 of 2009. The counsel for the State agrees

that this judgment was challenged in LPA No. 892 of 2010 before the Bench and the decision has been confirmed by the dismissal of the appeal

on 02.08.2010. It appears that SLP has also been filed. Suffice it to observe that no fresh reasoning is necessary and petition requires to be

allowed in terms of the reasoning contained in judgment in the Mohali Club referred to above.

2. The impugned orders are quashed and the writ petition is allowed. The excess stamp duty, which is said to have been collected by the State is

ordered to be refunded within 8 weeks from the date of receipt of copy of this order with simple interest @ 6% per annum.