

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

Civil Revision No. 2690 of 1997
Date of decision: 31.10.2012

Haryana State

....Petitioner

Vs.

Javitri Devi

....Respondent

CORAM: HON'BLE MR. JUSTICE A.N. JINDAL

Present:- Mr. Anupam Sharma, AAG, Haryana,
for the petitioner.

Mr. Ajay Jain, Advocate,
for the respondent.

A.N. JINDAL, J (ORAL)

This petition has arisen out of the judgment dated 27.01.1997 passed by the District Judge, Narnaul, accepting the appeal filed by the vendee-respondent against the order dated 14.11.1996 passed by the Collector, Sub division, Narnaul, under Section 47-A of the Indian Stamp Act, 1899, whereby the value of the land in question was assessed at Rs.2,01,000/- for the purpose of stamp duty.

The sale deed regarding the plot measuring 220 Sq. yards, situated on the Railway Road, near Nai Mandi, Narnaul, was executed for a consideration of Rs.40,000/- in favour of the respondent. On audit inspection, a notice was issued to the

respondent and the Collector, after conducting the enquiry, assessed the market value of the said plot at the rate of Rs.2,01,000/- vide order dated 14.11.1996, which was challenged in appeal before the District Judge, Narnaul, who while accepting the appeal, quashed the order regarding recovery of the stamp fee at the enhanced value.

Having scrutinized the impugned judgment, it transpires that the Appellate Court had relied upon a judgment delivered in case **Chamkaur Singh and another Vs. The State of Punjab and another**, AIR 1991 (P&H) 26 wherein it was observed that the Sub Registrar had no power to refer the matter for recovery of the enhanced stamp fee on mere audit report. The procedure, as prescribed under Section 47-A of the Act should have been complied with by the Collector before imposing the penalty. However, such procedure has not been complied with in this case.

No grounds to interfere.

Dismissed.

October 31, 2012
ajp

(A.N.JINDAL)
JUDGE