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(2026) 08 P&H CK 5061

In the Punjab And Haryana At Chandigarh

Case No : CWP-12353-2020 (O&M)

Dalbir Singh APPELLANT

Vs

State Of Haryana & Ors. RESPONDENT

Date of Decision : 04-08-2026

Acts Referred:

Constitution of India — Articles 226, 227
Indian Stamp Act, 1899 — Section 47-A(3), 2(10), 47-A
Registration Act, 1908

Citation : (2026) 08 P&H CK 5061

Hon'ble Judges : Kuldeep Tiwari, J

Bench : Single Bench

Advocate : Mr. Sandeep Lather, Mr. Gaurav Jindal

Judgement

KULDEEP TIWARI, J. (Oral)

CM-11576-CWP-2026

Through the instant application, a prayer is made for restoration of the writ petition, which was dismissed for want of prosecution, vide order dated 06.07.2026.

Notice in the application. Mr. Gaurav Jindal, learned Additional Advocate General, Haryana, accepts notice, and submits that he has no objection, in case the application is allowed.

For the good and valid reasons assigned in the application, which is duly supported by an affidavit, the same is **allowed,** and order dated 06.07.2026, is recalled. Accordingly, the main petition is restored to its original number.

Main case

1) The petitioner, by way of instant writ petition filed under Articles 226/227 of the Constitution of India, assails the order dated 24.07.2018 (Annexure P-4), passed by the Collector, in exercise of powers conferred under Section 47-A(3) of

the Indian Stamp Act, 1899 (for short, 'the Act'), whereby, deficiency in stamp duty, and registration charges, have been assessed, and directed to be recovered. Further, an order dated 02.03.2020 (Annexure P-7), is also put to challenge, vide which, statutory appeal preferred by the petitioner against the order (supra), has also been dismissed.

2) Briefly put, the facts of the case are that petitioner purchased land measuring 8 kanals, situated in village Bhambhewa, for a consideration of Rs. 19,00,000/- from respondent No.5, and an agreement to sell, in this regard, was registered on 19.06.2015 (Annexure P-1). As per the terms and conditions, the last date to execute the agreement was fixed as 17.06.2016, and it was resolved that no transaction would be undertaken before the Sub Registrar concerned. While remitting the earnest money at the time of execution of the agreement, possession of the land was also handed over to the petitioner. However, since the audit party was of the opinion that the stamp duty was deficiently affixed, the matter was referred to the Collector. Accordingly, the petitioner was served with a notice dated 12.02.2018 (Annexure P-2), under Section 47-A(3) of the Act to the extent that he had concealed the actual value of the land, and thus, he is liable to make the deficiency of Rs.94,990/- in stamp duty, along with Rs.5,000/- as registration charges, good. In response, the petitioner submitted a reply to putforth his stand. Consequently, the Collector, vide impugned order dated 244.07.2018 (Annexure P-4), held that since the transaction is complete, and even the possession has already been delivered, the petitioner is required to pay the deficient stamp duty, along with registration charges, as indicated above. Aggrieved, the petitioner availed of the remedy of statutory appeal, which too, was dismissed by the Commissioner, vide order dated 02.03.2020 (Annexure P-7). Hence, the instant writ petition.

3) Learned counsel for the petitioner has founded the case on the following twin submissions:-

i) The agreement to sell could not be materialized, as the same was cancelled by way of a compromise in the Panchayat, therefore, the stamp duty is not payable. So much so, the earnest money was returned to the seller, besides putting him back in possession; and

ii) The notice (supra), was issued after around 2 years and 8 months of the registration of the agreement, thus, the same is vitiated by limitation.

4) On the other hand, learned State counsel submits that primarily, the matter is between the petitioner, being the purchaser, and Revenue Authorities. Further, the agreement categorically reflects that the possession was handed over to the petitioner, by virtue of Section 2 (10) of the Act, such agreement comes within the ambit of conveyance. He concludes by submitting that limitation prescribed under Section 47-A (3) of the Act is three years, therefore, the Sub-Registrar committed no error of law, while issuing the notice.

5) Having heard learned counsel for the parties, and perused the record, this

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Court finds no reason to draw a divergent view than the one taken in the impugned orders.

6) The undisputed factual aspect, upon which, the entire case of the authorities is predicated, is that on the date of registration of the agreement to sell, the possession of the property was already handed over to the petitioner (purchaser), apart from payment of earnest money. In such circumstances, the agreement having assumed the character of conveyance deed, is liable to be affixed with the adequate stamp duty, in terms of Section 2 (10) of the Act:-

> (10) ***"Conveyance".*** *— "conveyance" includes a conveyance on sale and every instrument by which property, whether moveable or immovable, is transferred inter vivos and which is not otherwise specifically provided for by schedule …"*

7) In the wake of the undisputed position, the contention advanced on behalf of the petitioner that agreement to sell was cancelled, thereby, returning the earnest money and possession, pales into insignificance. The Sub-Registrar is empowered to determine the issue of stamp duty payable on the date when the conveyance deed is produced before him for registration. The subsequent events do not absolve the purchaser of the obligation to pay the deficient stamp duty.

8) Since the second limb of submission is based on Section 47-A(3) of the Act, it would be expedient to refer thereto:-

> "(3) *The Collector may, suo moto, or on the receipt of a reference from the Inspector General of Registration or Registrar of a District appointed under the Registration Act, 1908 (Central Act No. 16 of 1908), in whose jurisdiction the property or any portion thereof which is the subject matter of the instrument is situated or on the receipt of a report of audit by the Comptroller and Auditor General of India or by any other authority authorised by the State Government in this behalf or otherwise, within a period of three years from the date of the registration of an instrument, call for and examine any instrument for the purposes of satisfying himself as to the correctness of the value of the property or of the consideration disclosed and of all other facts and circumstances affecting the chargeability of the instrument or as to the true character and description thereof and the amount of the duty with which it was chargeable and if after such examination, he has reason to believe that proper duty has not been paid, he may, after giving the person concerned reasonable opportunity of being heard and after holding an enquiry in the manner provided under sub-section (2), determine the value of the property or the consideration or the character or description of instrument and the duty with which it was chargeable and the deficient amount of duty, [if any, alongwith interest at the rate of twelve per cent per annum on such deficient amount, would be payable by the person liable to pay the duty from the date of registration of the instrument relating to such property to the date of payment of deficient amount of the duty."*

9) Concededly, the agreement was registered on 19.06.2015, and notice, under Section 47-A of the Act, was issued on 12.02.2018. Therefore, there is no dispute that the matter was taken cognizance of by the Collector well before the expiry of three years.

10) In the wake of the above, this Court has no occasion to interfere with the impugned orders, which are upheld. The writ petition stands **dismissed.**

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