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**CWP-13231-2026**

**:1:**

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

**104**

**CWP-13231-2026 (O&M)  
Date of decision : 30.04.2026**

**KIRANWATI**

**..... Petitioner**

**VERSUS**

**STATE OF HARYANA AND ANOTHER**

**..... Respondents**

**CORAM : HON'BLE MR. JUSTICE DEEPINDER SINGH NALWA**

**\*\*\***

Present :- Mr. Yashasvi A. Kumar, Advocate  
for the petitioner.

**\*\*\***

**Deepinder Singh Nalwa, J. (Oral)**

1. In the present writ petition, the petitioner has challenged the order dated 08.11.2025 (Annexure P-1) passed by the respondents vide which the claim of the petitioner for refund of the value of the unused stamp papers has been rejected.

2. A perusal of the facts of the case would show that the petitioner had purchased the stamp papers on 28.12.2023 for a total value of Rs.6,00,000/- for the purchase of property; however, no settlement arrived at between the parties. As a consequence thereof, no sale agreement was executed. The petitioner filed an application/affidavit for refund of the value of the unused stamp papers on 28.04.2025 (Annexure P-3), almost after 02 years. Pursuant to the said application/affidavit, the petitioner was granted



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an opportunity of hearing on 25.09.2025 (Annexure P-5) by the respondent No.2. The respondent No.2 passed an order dated 08.11.2025 (Annexure P-1). A perusal of the impugned order would show that the application/affidavit filed by the petitioner for refund of the value of the unused stamp papers has been rejected on the ground of limitation.

3. Learned counsel appearing on behalf of the petitioner submits that the respondents have passed the order dated 08.11.2026 (Annexure P-1) in a mechanical manner and, as such, it is liable to be set aside, and direction be given to the respondents to refund the value of the unused stamp papers.

4. In regard to the contention raised by learned counsel for the petitioner is concerned, it is not in dispute that the petitioner had purchased the stamp papers on 28.12.2023 for the total value of Rs.6,00,000/- in order to purchase a property. The petitioner filed the application/affidavit after almost 02 years seeking refund of the value of the unused stamp papers. The petitioner was duly granted an opportunity of hearing to address her grievance. However, after hearing the petitioner, request for refund of the value of the unused stamp papers was rejected being time barred under Section 50 of the Indian Stamp Act, 1899.

5. In terms of Sections 49 and 50 of the Indian Stamp Act, 1899, in a case of stamp papers on which no instrument has been executed, an application for refund can be filed within a period of 06 months from the date of purchase of stamp paper. The object of providing limitation in the statute is that the matter should attain finality and stale matter be not entertained or reopened. The limitation provided under Section 50(2) of the



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Act has sanctity behind it which cannot be brushed aside making the provision redundant and nugatory. Even otherwise also, the petitioner has not given any valid reason for not filing application for refund of value of stamp paper within the period of limitation.

6. Taking into consideration the facts of the case that there is an inordinate delay of approximately 02 years in filing the application for refund of the value of the unused stamp papers, which is beyond the statutory period of 06 months after the date of the purchase of the stamp papers.

7. This Court finds no infirmity in the impugned order dated 08.11.2025 (Annexure P-1). Accordingly, the present writ petition is dismissed.

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

**(DEEPINDER SINGH NALWA)**  
**JUDGE**

**30.04.2026**

Rimpal

Whether speaking/reasoned  
Whether Reportable :

Yes/No  
Yes/No