

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO. 10395 OF 2015

Mayfair Housing Private Limited .. Petitioner
vs.
The State of Maharashtra
through Department of Revenue
and ors. .. Respondents

Mr. Vineet Naik, Senior Advocate a/w. Nivit Srivastava, Neil Mandevia, Nakul Jain, Harsh Behany i/b Maniar Srivastava Associates for the Petitioner.

Ms M.S. Bane, B-Panel Counsel for Respondent Nos.1 to 5.

CORAM : M. S. SONAK, J.
DATE : 19 OCTOBER 2015.

P.C. :-

- 1] Not on board. Upon production, taken on board.
- 2] Rule. With the consent of and at the request of learned counsel for the parties, Rule is made returnable forthwith.
- 3] The challenge in this petition is to the order dated 20 July 2015, by which the Chief Controlling Revenue Authority, State of Maharashtra has dismissed the Petitioner's Revision Application No. 30 of 2015, as not maintainable *inter alia* on the ground that the Petitioner lacked *locus standi* in the matter.

4] Revision Application No. 30 of 2015 had been instituted by the Petitioner to question the interim order dated 5 February 2015 made by the Collector of Stamps (Respondent No.2). The interim order had directed the Petitioner to pay amount of Rs.3,48,700/- towards adjudicated payment of stamp duty. However, clause '3' had made it clear that in case, the Petitioner disputes such payment, the Petitioner may file a reply within fifteen days and thereafter final order would be made. The interim order describes the Petitioner as 'owner/developer' ,i.e., Mayfair Housing Private Limited. The impugned order also acknowledges that Hitesh D. Ratnagrahi was the authorised representative of the Petitioner. In these circumstances, the Revision Application could not have been dismissed at least on the ground that the Petitioner has lacked *locus standi*.

5] No doubt, the Revisional Authority could have declined to entertain the Revision Application, considering the challenge was only against an interim order and therefore, even assuming that the Revision Application was maintainable, there was no case made out to exercise revisional jurisdiction.

6] Accordingly, the impugned order to the extent it dismisses the Revision Application on the ground of lack of *locus standi* is set aside. There is, however, no necessity to continue with the Revision Application any further before the Revisional Authority. This is because the challenge in the Revision Application was only against an interim order. Accordingly, Revision Application No. 30 of 2015 instituted by the Petitioner is also hereby dismissed.

7] It is made clear that dismissal of Revision Application is not on merits. Accordingly, the Petitioner to file a response to the notice dated 5 February 2014 within a period of two weeks from today. The Collector of Stamps (Respondent No.2) to dispose of the proceedings within a period of four weeks thereafter. The Petitioner to deposit with the Collector of Stamps (Respondent No.2) an amount of Rs.3,48,700/- without prejudice and under protest. If ultimately, the Collector of Stamps (Respondent No.2) comes to the conclusion that no such amount is payable, the Collector of Stamps (Respondent No.2) shall refund the said amount to the Petitioner within a period of one week from the date of such determination. If the amount is not refunded within a period of one week, the same shall carry interest at the rate of 9% per annum.

8] It is made clear that this Court has not examined the merits of the matter and therefore, the Collector of Stamps (Respondent No.2) to decide the matter on its own merits and in accordance with law.

9] Rule is made absolute to the aforesaid extent.

10] All concerned to act on the basis of authenticated copy of this order.

(M. S. SONAK, J.)

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