IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH, NAGPUR.

WRIT PETITION NO.1590 OF 2015

Gruha Nirman Sahakari Sanstha Ltd. Nagpur Thr. its President Rajiv Dhoble
-vs-
State of Mah. Thr. The Collector, Nagpur & Ors.

Office notes, Office Memoranda of Coram, appearances, Court's orders or directions and Registrar's orders.	Court's or Judge's Orders.

Shri Sunil Manohar, Senior Advocate with Shri V. H. Kedar, Advocate for the petitioner.
Shri C. N. Adgokar, AGP for respondent Nos.1 to 3.
Shri S. P. Dharmadhikari, Senior Advocate with Shri S. A. Dharmadhikari, Advocate for respondent No.4.

CORAM : A.S.CHANDURKAR, J.
DATE : November 17, 2015

The petitioner herein is aggrieved by the adjudication made by the authorities under provisions of the Maharashtra Stamp Act, 1958 (for short, the said Act) by which it has been held that the instrument in question dated 27/03/2002 is chargeable with stamp duty as per provisions of Article 25(b)(5) of the said Act.

Shri Sunil Manohar, learned senior counsel for the petitioner by relying upon provisions of the said Act especially provisions of Article-5(g-a) of the said Act urged that document in question was merely a development agreement and it could not have been held to be a deemed conveyance as has been done by the authorities below. It was submitted that on considering the document dated 27/03/2002 in its entirety, it was clear that same could not be termed as a deemed conveyance.

Shri S. P. Dharmadhikari, learned senior counsel for respondent No.4 supported the impugned order and urged that the Appellate Authority has rightly held the document in question to be a deemed conveyance on which stamp duty was payable under Article 25 (b)(5) of the said Act. It was submitted that there was no jurisdictional error so as to interfere with the impugned orders.

Shri C. N. Adgokar, learned Assistant Government Pleader appeared for respondent Nos.1 to 3 and supported the impugned order.

I have perused the document dated 27/03/2002. Considering the said document in its entirety especially the clause with regard to possession of the described property, it cannot be said that the document in question was not a deemed conveyance. The provisions of Article 25(b) of the said Act have been rightly applied in the facts of the present case. Considering the provisions of Section 6 of the said Act, even if it is assumed that stamp duty on the instrument was liable to be paid as per provisions of Article 5(g-a) of the said Act, higher stamp duty chargeable as per Article 25(b) would apply.

Hence in absence of any jurisdictional error being found in the impugned order, there is no reason to interfere in the writ petition. Same is therefore dismissed with no order as to costs.

JUDGE

Asmita