

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

WRIT PETITION NO.1481 OF 2016

Peejay Synthetics Private Limited

..Petitioner

Versus

State of Maharashtra and others

..Respondents

Mr. V. P. Vaze for the Petitioner.

Mr. M. A. Sayed, AGP for the Respondent State

CORAM : R. M. SAVANT, J.

DATE : 20th SEPTEMBER, 2016

PC.

1 The writ jurisdiction of this Court is invoked against the demand of Rs.1,20,000/- as penalty which has been imposed upon the Petitioner under Section 25 of the Registration Act, 1908 (for short “the said Act”). The Petitioner had executed the document in question which is Auction Sale Certificate on 17.12.2014. The said document was lodged for adjudication on 05.02.2015. The Collector of Stamps passed an interim order on 16.04.2015, wherein stamp duty payable by the Petitioner was mentioned. In terms of the interim order, the Petitioner was at liberty to make a representation in respect of the stamp duty calculated, if the Petitioner was not satisfied with the same. It seems that the Petitioner represented against the said interim order vide its letter

dated 20.04.2015 questioning the computation of the said stamp duty. The said representation of the Petitioner need not meet with any response. It seems that thereafter the Petitioner paid the stamp duty on 14.05.2015 and the payment was certified by the office of the Collector of Stamps on 20.05.2015. The Petitioner has thereafter presented the document in question for registration on 09.06.2015. However as indicated above, the Petitioner has been visited with the penalty of Rs.1,20,000/- on account of the overrun of time of four months for registration as stipulated under the Act. It is the case of the Petitioner that the Petitioner cannot be blamed for the said overrun of time as the Respondents have adjudicated the said document and communicated the demand on the last day of the said period of four months i.e. on 16.04.2015.

2 On behalf of the Petitioner reliance is sought to be placed on the judgment of this Court reported in 2013(2) All MR 778 in the matter of Kirti Jagdish Mulani Vs. The State of Maharashtra and others as also the judgment reported in 2016(1) All MR 638 in the matter of Akshay Vitta Management and Investment and Consultancy Services Pvt. Ltd. and others Vs. State of Maharashtra and others, in which cases according to the Petitioner in an identical fact situation, the penalty levied on the Petitioners therein was set aside.

3 The Learned AGP Mr. M. A. Sayed draws this Court's attention to Section 70 of the said Act, wherein an Appeal lies against an order passed under Section 25 of the said Act.

4 Though prima-facie this Court finds some merit in the challenge to the imposition of penalty upon the Petitioner for the period of two months, this Court in the light of the remedy available to the Petitioner of Section 70 under the said Act, does not deem it appropriate to exercise its writ jurisdiction. By relegating the Petitioner to the said remedy by way of an Appeal, the above Petition is disposed of.

5 The Learned Counsel for the Petitioner states that the Appeal would be filed within two weeks from date. If such an Appeal is filed, the Appellate Authority to decide the same latest by 30.11.2016 in accordance with law.

[R.M.SAVANT, J]