IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 3342 OF 2017

M/s Harasiddh Corporation ...Petitioner
Versus
State Of Maharashtra Through
The Secretary And Ors. ...Respondent

WITH
WRIT PETITION NO. 3317 OF 2017

M/s Harasiddh Developers ...Petitioner
Versus
State Of Maharashtra Through
The Secretary And Ors. ...Respondents

WITH
WRIT PETITION NO. 3337 OF 2017

M/s Harasiddh Developers ...Petitioner
Versus
State Of Maharashtra Through
The Secretary And Ors. ...Respondents

WITH
WRIT PETITION NO. 3338 OF 2017

M/s Harasiddh Developers ...Petitioner
Versus
State Of Maharashtra Through
The Secretary And Ors. ...Respondents

WITH
WRIT PETITION NO. 3343 OF 2017

M/s Harasiddh Corporation ...Petitioners
Versus
State Of Maharashtra Through
The Secretary And Ors. ...Respondents

WITH
WRIT PETITION NO. 3347 OF 2017

M/s Harasiddh Corporation ...Petitioner
Versus
State Of Maharashtra Through
The Secretary And Ors. ...Respondents

WITH
WRIT PETITION NO. 3495 OF 2017

M/s Harasiddh Developers ...Petitioners
Versus
State Of Maharashtra Through
The Secretary And Ors. ...Respondents

WITH
WRIT PETITION NO. 4762 OF 2017

M/s Harasiddh Corporation ...Petitioners
Versus
State Of Maharashtra Through
The Secretary And Ors. ...Respondents

WITH
WRIT PETITION NO. 4767 OF 2017

M/s Harasiddh Developers ...Petitioner
Versus
State Of Maharashtra Through
The Secretary And Ors. ...Respondents

WITH
WRIT PETITION NO. 4839 OF 2017

M/s Harasiddh Developers ...Petitioner
Versus
State Of Maharashtra Through
The Secretary, Ministry Of Revenue And Ors. ...Respondents

WITH
WRIT PETITION NO. 10179 OF 2017

M/s Harasiddh Corporation ...Petitioner
Versus
State Of Maharashtra Through
The Secretary And Ors. ...Respondents

Mr.Mihir Desai, Senior Advocate a/w Mr.Shriniwas Bobde and Mr.Rakesh Misar i/by Kachwala Misar & Co. for the Petitioner.

Mrs.Neha Bhide, AGP for Respondent in all matters.

CORAM : M. S. SONAK, J.

DATE : 29th SEPTEMBER 2017

P.C.

1. In all these petitions the challenge is to the orders dated 14-12-2015 issued by the Collector of Stamps and 22-09-16 made by the Appellate Authority upholding the determination by the Collector of Stamps.

2. Mr.Mihir Desai, Mr.Shriniwas Bobde and Mr.Rakesh Misar, the learned counsel for the petitioners submits that the impugned orders do not consider several contentions raised by the petitioners and to that extent, there is total non-compliance of principles of natural justice and fair play. In particular, they point out that the Appellate Authority has not even adverted to the several

grounds and contentions raised by the petitioners, much less bestowed any consideration upon the same.

3. Perusal of the impugned order dated 22-09-2016 does indicate that the Appellate Authority has not adverted to the petitioners contention that consideration having been paid under the primary document, there was no necessity for payment of further consideration under the secondary document. Further contention was raised in all these matters that market value of the property was determined without following the procedure under the Bombay Stamp (Determination of True Market Value Property) Rules, 1995. Even this contention has not been adverted to by the Appellate Authority.

4. At this stage, it is not for this Court to adjudicate upon the merits or otherwise of the aforesaid or other contentions raised by the petitioners. The Appellate Authority, however, was duty bound, to at least consider on merits the contentions raised by the petitioners/appellants before it. Since, this has not been done, it will be appropriate, if the impugned order dated 22-09-2016 made by the Appellate Authority in each of these petitions is set aside and the matters are remanded to the authority for reconsideration of the

petitioners Appeal in accordance with law and on their own merits.

5. Accordingly, impugned order dated 22-09-2016 in each of these petitions is set aside. The matters are remanded to the Appellate Authority for reconsideration of petitioners Appeal in accordance with law and on its own merits.

6. It is made clear that this Court had not adverted to the merits of the matter and therefore, all contentions on merits are kept open.

7. The petitioners to appear before the Appellate Authority on 11th October 2017 on 11.00 a.m. and produce authenticated copy of this order.

8. The Appellate Authority to dispose of the appeal as expeditiously as possible, and in an case within a period of six weeks from the date of production of authenticated copy of this order by afford of opportunity of hearing to the parties.

9. Until the disposal of the Appeals, there shall be restraint upon taking coercive proceedings to enforce the demand.

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

(M. S. SONAK, J.)