

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

WRIT PETITION STAMP NO.8135 OF 2017

A M Infoweb Pvt. Ltd. : Petitioner.
versus
Sub Registrar of Assurance, Haveli and ors. : Respondents.

Mr. Satyajeet P Dighe for the Petitioner.
Mr. S D Rayrikar, AGP, for the Respondent Nos.1 to 4.

CORAM : R. M. SAVANT, J.
DATE : 22nd March 2017

P.C.

1 Leave to amend so as to join the State of Maharashtra as party Respondent No.4 in the above Writ Petition is granted. Amendment to be carried out forthwith.

2 The order dated 17/03/2017 passed by the Deputy Inspector General of Registration and Deputy Controller of Stamps, Pune Division Pune rejecting the stay application filed by the Petitioner is taken exception to by way of the above Petition.

3 The said stay application was filed by the Petitioner in the Appeal filed by it against the order dated 22/04/2016 passed by the Collector of Stamps, Pune. The said order has been passed by the Collector of Stamps under Section 32A of the Maharashtra Stamps Act. By the said order, the

Collector of Stamps held that the Petitioner has to pay the deficit stamp duty to the extent of Rs.8,40,990/- in respect of the document in question which is the Agreement-cum-Transfer Deed dated 15/07/2014. The said order passed by the Collector of Stamps has been challenged principally on the ground that the same has been passed without issuing notice to the Petitioner. It seems that whilst the Appeal is pending before the Appellate Authority, the Collector of Stamps and Sub-Registrar of Assurance has issued notice dated 23/02/2017 under Rule 6(1) of the Rules calling upon the Petitioner to pay deficit stamp duty. This notice according to the learned counsel for the Petitioner was required to be issued prior to the adjudication by the Collector of Stamps. Whilst rejecting the said Application, the Appellate Authority has made some observations on merits as regards correctness of the order passed by the Collector of Stamps.

4 In my view, since the Appeal filed by the Petitioner is pending before the Appellate Authority i.e. the Deputy Inspector General of Registration and Deputy Controller of Stamps, Pune Division Pune, it would be just and proper to direct the Appellate Authority to hear and decide the Appeal latest by 30/04/2017. Till the Appeal is decided, there would be stay to the order passed by the Collector of Stamps dated 22/04/2016 as also stay to the notice dated 23/02/2017. Needless to state that the contentions of the Petitioner are kept open for being urged before the Appellate Authority. The Petitioner to

appear before the Appellate Authority on 03/04/2017 at 3.00 pm. The Appellate Authority to decide the Appeal in its own merits and in accordance with law uninfluenced by the instant order. With the aforesaid directions, the above Writ Petition is disposed of.

[R.M.SAVANT, J]