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

WRIT PETITION NO.1990 OF 2015

Anil Meghraj Gehi	...Petitioner
Versus	
The Superintendent of Stamps and Anr.	...Respondents

**WITH
NOTICE OF MOTION NO.40 OF 2017
IN
WRIT PETITION NO.1990 OF 2015**

Anil Meghraj Gehi	...Applicant/Petitioner
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IN THE MATTER BETWEEN

Anil Meghraj Gehi	...Petitioner
Versus	
The Superintendent of Stamps and Anr.	...Respondents

Ms.Duraiya Saifuddin Retiwala a/w Ms.Rashida M.Y.Retiwala, for the Petitioner.

Ms.Geeta Shastri, A.G.P for the Respondent Nos.1 and 2.

***CORAM : DR. MANJULA CHELLUR, C.J. &
M. S. SONAK, J.***

DATE : 7th NOVEMBER, 2017

P.C. :

1. Heard the learned counsel for the parties.

2. The grievance of the petitioner is that the respondent No.1 has not assessed to Stamp Duty the decree which is presented for assessment way back in the year 2004. Learned Counsel for the petitioner submits that such decree has been submitted for assessment before the Superintendent of Stamps i.e. Respondent No.1.

3. The Collector of Stamps has filed an affidavit-in-reply before this Court. Paragraph 4, 5 and 6 of the said affidavit-in-reply reads as follows:-

“4. I say that in view of the Government Resolution dated 30.12.2005 the Office of the Superintendent of Stamps, Mumbai was reorganized and four new posts of Collector of Stamps, were created for the Mumbai City and for every Taluka of Mumbai Suburban District. In view of this Government Resolution the Respondent No.1 i.e., the Superintendent of Stamps, Mumbai does not carry out the adjudication work and the same is within the jurisdiction of the Collector of Stamps, Mumbai City. I say that the Office of the Respondent No.1 and the Office the Collector of Stamps, Mumbai City has carried out search and the documents lodged by the Petitioner as reflected in the Daily Report Book of the Respondent No.1 is not traceable.

5. I say that the certified consent decree seems to have been lodged for adjudication under Section 31 of the Maharashtra Stamps Act, in the Office the Respondent No.1 in the year 2004, but the same is not traceable in the Office of the Collector of Stamps, Mumbai City and also in the Office of the Respondent No.1 save and except the Daily Register Book.
 6. In view of the above, the Office of the Collector of Stamps, Mumbai City, submits that if the Petitioner submit the certified copy of consent decree lodged for adjudication in the Office of the Respondent No.1 for adjudication with the affidavit and original receipt of the Superintendent of Stamps Office, then, the Collector of Stamps, Mumbai City will adopt the procedure of adjudication and adjudicate the same on the priority basis within 21 days from the date of submission of the aforesaid requisite documents by the Petitioner.”
4. The affidavit states that the Superintendent of Stamps before whom petitioner's application is pending no longer carries out the adjudication duties. The duties are now assigned to Collector of Stamps. This means that all that the petitioner has to now do is to submit a certified copy of the consent decree before the Collector of Stamps, who will then adjudicate and assess the same within 21 days as stated in paragraph 6 of the affidavit-in-reply.

5. The petitioner is at liberty to follow the aforesaid procedure and to take necessary steps in the aforesaid terms. Once, the necessary procedure is complied with the Collector of Stamps to dispose of the application for assessment/adjudication within the period of 21 days as stated in the affidavit-in-reply.

6. The petition is disposed of in the aforesaid terms.

7. In view of disposal of the petition, Notice of Motion does not survive and the same is also disposed of.

M. S. SONAK, J.

CHIEF JUSTICE