

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CRIMINAL APPELLATE JURISDICTION
CRIMINAL PIL NO. 31 OF 2016

Jeet Pratap Satyanarayan Singh	.. Petitioner
V/s	
The State of Maharashtra & Ors.	.. Respondents

Mr. Laxman P. Kanal with Ms. Sana Shaikh for the petitioner.
Mr. L.M. Acharya i/b Mr. Anish Khandekar for respondent no.6
Ms. P.P. Shinde, APP for the State.

**CORAM: S.C. DHARMADHIKARI &
SMT. BHARATI H. DANGRE, JJ.**

DATE : 22nd FEBRUARY 2018

P.C.:

In the light of the two judgments of the Hon'ble Supreme Court of India in the cases of *State of Uttarakhand & Ors. vs. Harpal Singh Rawant, (2011) 4 SCC 575* and *Nasiruddin & Anr. vs. The State of Uttar Pradesh, 2017 (14) SCALE 108*, we do not think that the controversy in this PIL would survive any longer. However, we do not wish to express any opinion with regard to the factual controversy that the respondent no.6 proposes to raise, particularly with regard to the legality and validity of the demand notices issued under the Maharashtra Stamp Act, 1958.

2. All contentions with regard thereto and on both sides are kept open.

3. The anxiety of the PIL petitioner was that these agreements, which have been executed by seven Municipal Corporations with respondent no.6, have resulted in large scale evasion of stamp duty is taken care of in the light of two judgments of the Hon'ble Supreme Court construing the relevant provisions of the Indian Stamp Act, 1899. In these judgments, the Hon'ble Supreme Court has held that a contract of the nature executed between Municipal Corporations and Toll contractors or such contractors, who are entrusted with the duty of collecting and recovering tolls, would partake the character of a lease and instrument of lease, there being one of the items / entries mentioned in the Schedule to the Stamp Act, such agreements cannot escape the stamp duty. Eventually, the stamp duty is a duty on the instrument and not on the transaction.

4. Once these judgments are in the field, the Maharashtra Stamp Act, 1958 would be applicable, subject of course to the arguments to the contrary by the contracting parties, particularly respondent no.6.

5. We do not see any reason to pursue the PIL any further. It is disposed of.

(SMT. BHARATI H. DANGRE, J.)

(S.C. DHARMADHIKARI, J.)