Shagufta Qutbuddin Pathan
Digitally signed by Shagufta Qutbuddin Pathan
Date: 2018.09.18 14:55:36 +0530

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
CIVIL WRIT PETITION NO. 3141 OF 2018

M/s. Pricol Limited ...Petitioner
Versus
The State of Maharashtra & Ors. ...Respondents

Mr. Pralhad D. Paranjape for the Petitioner

Mr. S. D. Rayarikar, A.G.P for the Respondents-State

CORAM : REVATI MOHITE DERE, J.
WEDNESDAY, 12th SEPTEMBER 2018

P.C. :

1 Heard learned counsel for the parties.

2 Considering the short question involved in the petition, Rule. Rule is made returnable forthwith with the consent of the parties and is taken up for final disposal. Learned A.G.P waives service on behalf of Respondents-State.

3 The petitioner has impugned the order dated 5th June 2017 passed by the respondent No. 3 – Joint District Registrar-I and Collector of

Stamps, Pune, as well as the order dated 8th November 2017 passed by the respondent No. 2- The Deputy Inspector General of Registration and Deputy Controller of Stamps, Pune, under Section 32B of the Maharashtra Stamps Act.

4 Learned counsel for the petitioner stated that the stamp duty was revised on the basis of the audit report of the Accountant General. He submitted that pursuant thereto, notices were issued by the respondent No. 3 to the petitioner. He submitted that the matter was closed for orders on 5th May 2017 by the respondent No. 3 and that subsequently i.e. on 18th May 2017, the respondent No. 3 conducted spot inspection and thereafter, passed the impugned order dated 5th June 2017. He submitted that vide the impugned order dated 5th June 2017, the respondent No. 3 discarded the query raised by the Accountant General and replaced it with his own conclusion. He submitted that pursuant thereto, the petitioner approached the respondent No. 2 i.e. the Deputy Inspector General of Registration and Deputy Controller of Stamps, Pune, was pleased to confirm the order passed by the respondent No. 3.

5 Learned A.G.P was asked to take instructions as to whether the respondent No. 3, after the matter was closed for orders on 5th May 2017, conducted spot inspection on 18th May 2017, without the petitioner's knowledge and had thereafter passed the order dated 5th June 2017. Learned A.G.P does not dispute the aforesaid.

6 Considering the same, it would be appropriate to quash and set-aside the impugned order dated 5th June 2017 passed by the respondent No. 3 as well as the order dated 8th November 2017 passed by the respondent No. 2 in appeal. Accordingly the said orders are quashed and set-aside and the proceedings before the respondent No. 3 are restored back to its original file. The respondent No. 3 shall, after hearing the parties shall pass appropriate orders.

7 Needless to state that the petitioner would be entitled to a copy of the inspection report and after the copy is served, the petitioner is at liberty to advance submissions on the said report.

8 The proceedings before the respondent No. 3 are expedited. It is expected that the respondent No. 3 will dispose of the proceedings before him as expeditiously as possible and preferably within 12 weeks from the date of receipt of this order.

9 If an application for return of the amount of deposit is made by the petitioner, the same shall be considered by the respondent No. 3 on its own merits in accordance with law.

10 Rule is made absolute on the aforesaid terms. Accordingly, the petition is disposed of.

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

REVATI MOHITE DERE, J.