

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

WRIT PETITION NO.10503 OF 2019

M/S CRESCENT ENTERTAINMENT
AND TOURISM LTD THROUGH
MANAGER

...PETITIONER

VERSUS

THE STATE OF MAHARASHTRA THROUGH
COLLECTOR OF STAMPS JALGAON

...RESPONDENT

Mr. S.S. Bora, Advocate for Petitioner
Mr. S.G. Karlekar, AGP for Respondent-State

**CORAM : S. V. GANGAPURWALA AND
ANIL S. KILOR, JJ.**

DATE : 26th AUGUST, 2019

ORAL ORDER:

1. Mr. Bora, the learned Counsel for the petitioner submits that the stamp duty on the partnership deed submitted, has been determined without notice to the petitioner and without hearing the petitioner.
2. The learned Assistant Government Pleader accepts notice for respondent.
3. The determination of the stamp duty under section 32 (A) of the Maharashtra Stamps Act, more particularly, sub-section (4) of

section 32 (A) requires an opportunity of hearing. The impugned order according to the petitioner is without notice to the petitioner and or hearing the petitioner. The order also does not depict that the petitioner was heard.

4. In light of the above, only on the ground that the opportunity of hearing was not given to the petitioner, we set aside the impugned order and relegate the petitioner before the Collector of Stamps, Jalgaon/the authority, who passed the impugned order.

5. The petitioner shall appear before the said authority on 16th September, 2019 and put forth his case.

6. The authority shall after hearing all interested parties, take decision about the payment of the stamp duty afresh on its own merits preferably, within a period of three months thereafter.

7. The Writ Petition is accordingly disposed of. No costs.

[ANIL S.KILOR]
JUDGE

[S.V.GANGAPURWALA]
JUDGE

mta