

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

CIVIL WRIT PETITION NO.7855 OF 2018

Harmony Realty A Partnership Firm ..Petitioner

V/s.

State of Maharashtra & Ors. ..Respondents

Ms.Sumitra Kejale i/b Mr.Viral Vora for the Petitioner.

Ms.Vaishali Nimbalkar, AGP for the Respondent Nos.1 to 3-
State.

CORAM : C.V. BHADANG, J.

DATE : 11th DECEMBER 2019

P.C.

1. Rule made returnable forthwith. The learned Assistant Government Pleader waives service on behalf of the respondents. Heard finally by consent of the parties.

2. The challenge in this petition is to the order dated 18th June 2014 and 19th December 2017, refusing to allow the refund of the stamp duty of Rs.11,96,000/-. The record discloses that the claim for refund has been rejected as there were interpolations made in the application for refund.

3. The learned Assistant Government Pleader has produced a communication dated 29th November 2019 from the Chief Controlling Revenue Authority stating that the matter would be reconsidered within a period of three months after verifying whether the refund is admissible or not.

4. The learned Assistant Government Pleader in such circumstances submits that this Court may passed appropriate order as may be just and necessary.

5. On hearing the learned counsel for the parties I find that in view of the letter dated 29th November 2019 the matter can be remitted back to the Chief Controlling Revenue Authority who shall decide the same on its own merit and in accordance with law.

6. In the result, the petition is allowed. The impugned orders dated 18th June 2014 and 19th December 2017 are hereby set aside. The matter is remanded to the respondent No.3-Collector of Stamps for deciding the claim for refund afresh on its own merits and in accordance with law.

7. Rule is made absolute in the aforesaid terms with no order as to costs.

[C.V. BHADANG, J.]