

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
O.O.C.J.**

WRIT PETITION (L) NO.3557 OF 2019

Alfa Mana Realtors Pvt. Ltd.

... Petitioner

Vs

Inspector General of Registration &
Controller of Stamps, Pune, Maharashtra State ... Respondents
& Ors.

Ms.Mehek Bookwala-Shetty with A.A. Kavale i/b Zohair & Co. for
the Petitioner
Ms.Geeta R. Shastri, Additional Government Pleader, for
Respondents

**CORAM: S.C. DHARMADHIKARI &
R.I. CHAGLA, JJ.**

DATED: DECEMBER 17, 2019

P.C.:

1. The petition was filed because despite the filing of an appeal by the petitioner, a demand was raised for payment of deficit stamp duty and penalty.
2. The petition says in categorical terms that the petitioner filed an appeal under provisions of section 53A of Maharashtra Stamp Act, 1958. The Appeal No.23 of 2014 is still pending. The

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petitioner says that a follow-up was made and it was informed that the appeal would be taken up but the appeal was kept pending and in the meanwhile, Respondent No.2 served a demand notice, copy of which is at exhibit I to the petition. The petitioner, therefore, apprehends recovery of the deficit stamp duty and penalty by coercive means rendering the appeal infructuous.

3. On such a petition, we requested Ms.Shastri, appearing on behalf of the respondents, to take instructions. She has reverted back with the instructions that if the petitioner appears before respondent No.1 on 7.1.2020 and argues the appeal and revision, within a period of three months from that date, the final decision in that appeal and revision will be passed and duly communicated. In other words, after the petitioner appears and the hearing is concluded, within 3 months from the conclusion of the hearing, the respondent No.1 will pass the order in Appeal No.23 of 2014 and also in revision.

4. We accept this statement made by Ms.Shastri, on instructions, as an undertaking to this Court. The appeal and revision will now be decided in accordance with law and during its

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pendency, the respondents shall not take any coercive measures to recover the stamp duty and penalty.

5. With the above directions, the Writ Petition is disposed of. We clarify that we have not examined the rival contentions on merits. They are kept open.

(R.I. CHAGLA, J.)

(S.C. DHARMADHIKARI, J.)

Vishwanath
S. Sherla

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