

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

WRIT PETITION NO. 4544 OF 2019

M/s Devgiri Forgings Pvt.Ltd.
Through Mr Mahesh Someshwar
(director)

...Petitioner

Versus

State of Maharashtra and Ors.

...Respondents

Mr A.D. Soman and Mr D.V. Soman, Advocates for petitioner
Mr K.N. Lokhande, AGP for Respondent Nos. 1 and 2

**CORAM : S.V. GANGAPURWALA
AND
SHRIKANT D. KULKARNI, JJ.**

DATE : 9th MARCH, 2020

PER COURT :

1. The grievance of the petitioner is that the document submitted by the petitioner for registration under the provisions of the Registration Act is not accepted by the respondent.
2. We have heard Mr Soman, the learned Counsel for the petitioner and the learned Assistant Government Pleader.
3. According to the learned Assistant Government Pleader, the document is not accepted for registration as the same is not submitted within four months. There is delay in submission of the document.

4. The following dates and events would be material to decide the present lis :-

(i) On or about 1st April, 2016, the High Court allowed the Company Scheme Petition of amalgamation of Devgiri Automotive Private Ltd. with the present petitioner.

(ii) On 27th May, 2016, the petitioner approached the Additional Collector of Stamp, Mumbai and filed all the documents before the Collector of Stamp.

(iii) On 28th July, 2016, the Collector of Stamp issued a letter to the Registrar of Stamp at Aurangabad to provide the stamp duty letter and calculate the stamp.

(iv) On or about 9th August, 2016, the petitioner wrote a letter to the District Collector, stamp that the petitioner is exempted from payment of stamp duty.

(v) On or about 19th September, 2016, the petitioner received the letter that the petitioner is exempted from stamp duty.

(vi) On 17th April, 2017, the valuation was made by the District Stamp Collector.

(vii) On 24th October, 2017, the stamp duty is calculated by the Additional Collector of Stamp as Rs. 8,50,100/- .

(viii) On or about 26th December, 2018, the petitioner paid stamp duty and penalty. Subsequently, the same according to the petitioner is refused.

5. The petitioner relies on the Judgment of this Court in case of ***Nestor Builders and Developers Private Limited and another Vs. State of Maharashtra and Others***

reported in 2015 (6) Bom.C.R. 190. The Division Bench in the said case held that the cumulative reading of sections 23, 23-A and 25 of the Registration Act would demonstrate that document not presented within four months period can still be accepted if delay is *bona fide* and not intentional.

6. It appears that much time was lost in calculating the stamp duty, the valuation by the authorities.

7. Considering the above, we pass the following order :

The respondent shall not refuse to accept the document tendered by petitioner for registration viz. the scheme document of amalgamation of Devgiri Automotive Private Ltd. with the petitioner on the ground of delay.

8. The writ petition is accordingly disposed of. No costs.

[SHRIKANT D. KULKARNI, J.] [S.V. GANGAPURWALA, J.]

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