

Prajakta Vartak

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

WRIT PETITION NO.8482 OF 2021

Capgemini Technology Services
India Limited Company

...Petitioner

V/s.

Inspector General of Registration
& Chief Controlling Revenue & Anr.

...Respondents

Mr. Sanjay Singhvi, Senior Advocate with Mr. Rahil Fazelbhoy i/b. ALMT
Legal for Petitioner.

Mr. Tejas Deshmukh, 'A' Panel Counsel with Mr. S. H. Kankal, AGP for State.

**CORAM : G. S. KULKARNI, J.
DATE : DECEMBER 07, 2021**

PC :

1. Heard Mr. Singhvi, learned senior counsel for the petitioner and
Mr. Deshmukh, learned 'A' panel counsel with Mr. Kankal, AGP for the State.

2. The petitioner has approached this Court by this petition primarily
being aggrieved by a demand notice dated 28 October, 2021 issued by
respondent no.2 on the petitioner's bank demanding Rs.96,83,307/-
towards penalty on the stamp duty of Rs.19,92,450/-. The impugned
demand is a consequence of an order dated 10 February, 2017 passed by the
Joint District Registrar, Class-I & Collector of Stamps, Thane City, whereby
on a document which is titled as 'Agreement to Lease' dated 23 July, 2001,
stamp duty of an amount of Rs.19,92,500/- has been demanded. The

petitioner being aggrieved by such order has approached the Inspector General of Registration & Chief Controlling Revenue at Pune in an appeal under Section 53(1A) of the Maharashtra Stamp Act, 1958. The said appeal was filed on 17 April, 2017, in which two fold prayers are made, firstly that the order dated 10 February, 2017 demanding the stamp duty in question be quashed and set aside and an interim prayer is made that pending the hearing and final disposal of the appeal, the effect, operation and execution of the impugned order dated 10 February, 2017 passed by the respondent therein be stayed. It appears that the appeal as also interim prayer as made by the petitioner has remained pending adjudication, however, in the meantime, a demand notice dated 28 October, 2021 has been issued which required the petitioner to approach this Court by the present petition.

3. In my opinion, in the above circumstances, it would be appropriate if the appellate authority considers the petitioner's interim prayer and/or decide the appeal finally, as expeditiously as possible. In any event the prayer of the petitioner for interim relief be considered by the appellate authority within a period of four weeks from today and appropriate orders in that regard be passed.

4. Till the time interim prayers as made by the petitioner are decided, the demand notice dated 28 October, 2021 shall not be acted upon. Ordered accordingly.

5. All contentions of the parties in the proceedings pending before the appellate authority are expressly kept open.

6. It is clarified that the limited protection as granted by this Court shall not be construed as any expression on the merits of the rival contentions. The appellate authority shall decide the interim prayers and/ or the appeal itself on its own merits and without being influenced by such protection as granted by this Court.

7. Disposed of in the above terms. No costs.

(G. S. KULKARNI, J.)

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