

3. It is the contention of the learned Counsel for the Petitioner that with a view of set up an industrial unit, the Petitioner entered into a lease deed on 19/04/2012 with the Maharashtra Industrial Development Corporation.

4. Relying on the decision of this Court in the case of **Larsen and Toubro Ltd. and ors. Vs. The State of Maharashtra and ors. (2012) 6 AIR Bom R 342**, learned Counsel contended that the Act does not apply to the transaction but to the document recording transaction. He referred to paragraph 32 of the said judgment. What is contended by learned Counsel for the Petitioner is that while initially adjudicating the lease deed, the concerned authority had correctly applied Article 36 of the Schedule I to the Maharashtra Stamp Act ('said Act' for short) for considering the document as a lease deed. According to him, by the impugned order, the Respondents relying upon the license which the MIDC had originally granted in favour of licensee (Godhawani) who was merely a consenting party to the lease deed came to the conclusion that transaction in question is a license and hence as there is assignment of the rights the same would be covered by Article 60 of the said Act. According to him what is to be considered is the nature of the document between Petitioner and

MIDC.

5. I have gone through the impugned order. The payment of the stamp duty was condoned by the adjudicating authority as there was Package Scheme of Incentives of 2007 in existence. Learned Counsel invited my attention to the scheme which is at page 74 pointing out that scheme was in existence till 31/03/2013. The document in question is dated 19/04/2012. However, in paragraph 5.5 of the impugned order, it is seen that a finding is recorded that scheme was extended and applicable upto 31/03/2012 whereas the document of the Petitioner is dated 19/04/2013. This obviously is an error committed by the Respondent No.2 as G.R. dated 30/03/2013 clearly indicates that Package Scheme of Incentives was existed till 31/03/2013 and document of the Petitioner is dated 19/04/2012.

6. In the submission of learned AGP, in paragraph 5.6 of the impugned order, the authority has correctly applied Article 60 of Schedule I of the said Act and the Respondent No.2 rightly held that the scheme does not apply to the documents which are covered by Article 60 of the said Act. According to her, there is nothing wrong with the finding. In my opinion, the issue needs to

be reconsidered in the light of what has been laid down by this Court in the case of **Larsen and Toubro Ltd.** (*supra*) & also considering that the Respondent No.2 has proceeded to render a finding based on incorrect facts observed in paragraph 5.5 discussed above.

7. In this view of the matter, the impugned order is set aside and matter is remitted back to the Respondent No.2 for fresh consideration. All contentions are kept open. I may not be understood to have expressed any opinion on merits of the matter.

8. Writ Petition is disposed of. In view of disposal of the Petition, Interim Application does not survive and the same stands disposed of.

(M.S.KARNIK, J.)