

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD**

45 WRIT PETITION NO.7594 OF 2022

**GODAVARI LAXMI CO-OPERATIVE BANK LTD. THROUGH ITS
AUTHORISED OFFICERS ASHOK TOTARAM MAHAJAN
VERSUS
THE STATE OF MAHARASHTRA THROUGH ITS SECRETARY AND
OTHERS**

...
Advocate for Petitioner : Mr. Deve Sadanand S.
AGP for Respondent/State : Mr. S.K. Tambe
...

**CORAM : RAVINDRA V. GHUGE &
ARUN R. PEDNEKER, JJ.**

DATED : AUGUST 10, 2022.

PER COURT :

1. The petitioner has put forth prayer clause 'C' as under :-

C) By appropriate writ order or directions, the order dated 19.04.2022 & 17.6.2022 passed by the Stamp Collector, Jalgaon at Jalgaon may kindly be quashed and set aside and consequently the complaint filed by the respondent No. 5 dated 24.8.2021 (Exhibit __) may kindly be dismissed.

2. The show cause notice issued to the petitioner, pursuant to which the order dated 17.6.2022 has been passed, is not placed on record. A copy of the said notice is tendered across the bar and we find that, the District Collector (Collector Stamps), who is the authority under the Maharashtra Stamps Act ('the Act' for short), has resorted to section 33 of the Act. Section 33 indicates that the provisions under section 32-A would be applicable and

consequentially, the petitioner would be entitled to file an appeal within 60 days from the date of receipt of such order.

3. In the memo of the petition, we do not find a statement, as to when was the order dated 17.6.2022, received by the petitioner. However, the inward register stamp of the bank, on the top of the front page of the impugned order indicates that the bank received the order on 21.6.2022. Consequentially, the bank has 60 days, up to 20th August, 2022 for preferring an appeal under section 32-B. So also, the petitioner could fall back upon section 29 (2) of the Limitation Act, 1963.

4. In view of the above, this petition is disposed off, with liberty to the petitioner to avail of the remedy under section 32-B of the Act. All contentions are kept open.

[ARUN R. PEDNEKER J.]

[RAVINDRA V. GHUGE, J.]

SSC/