**IN THE HIGH COURT OF JUDICATURE AT BOMBAY,**
**NAGPUR BENCH, NAGPUR.**

**WRIT PETITION NO. 3665 OF 2021**

Sanjiv Chintaman Hardas,
aged about 73 years, Occ. Retired,
R/o Near Asthbhuja Mandir, Dhantoli,
Wardha, Tq. and Dist. Wardha.

**PETITIONER**

**.....VERSUS.....**

1. The State of Maharashtra,
through its Principal Secretary,
Revenue Department, Mantralaya, Mumbai – 32.

2. The Joint District Registrar Class – I
And Stamp Collector, Wardha,
Tq. and Dist. Wardha.

**RESPONDENTS**

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Shri Anand Deshpande, Advocate for the petitioner.
Ms. S.S. Jachak, Assistant Government Pleader for the respondents/ State.

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**CORAM : A. S. CHANDURKAR AND M.W. CHANDWANI, JJ.**
**DATE : 10/10/2022**
**ORAL JUDGMENT (PER : A.S. CHANDURKAR, J.)**

**RULE**. Rule made returnable forthwith and heard the learned counsel for the parties.

2. The petitioner is aggrieved by the communication dated 12/7/2021 issued by respondent No.2 thereby refusing to refund the value of stamp duty under Section 48(3) of the Maharashtra Stamp Act, 1958 (for short "the said Act") for the reason that the request for such refund was made beyond the stipulated period.

3. The petitioner was in need of stamp duty of Rs.3,01,900/- (rupees three lakh one thousand nine hundred) for having an instrument registered. The said stamps were accordingly purchased on 5/11/2019. However, it is the case of the petitioner that in view of the pandemic situation, the document in question could not be executed. The petitioner thus sought refund of the stamp duty. Respondent No.2 by the impugned communication refused to refund that amount on the ground that such request had been made beyond the prescribed period of six months.

Being aggrieved, the petitioner has filed the present Writ Petition.

4. The learned Counsel for the petitioner submits that in view of the pandemic situation, the instrument in question could not be executed and hence the petitioner had made a request for refund of the stamp duty. Placing reliance on the various orders passed by the Hon'ble Supreme Court extending the period of limitation on account of the pandemic situation as well as the decision in *Cognizance For Extension Of Limitation, In Re [(2022) 3 SCC 117]* it is submitted that the application for refund having been made on 28/6/2021, the said period was covered by the various orders and was liable to be excluded from consideration. On this count it is submitted that respondent No.2 ought to

have refunded the amount of stamp duty and registration fee.

5. The learned Assistant Government Pleader relied upon the reply filed on behalf of respondent No.2 wherein it was stated that there was a delay of about 13 months 24 days in seeking such refund. In view of the provisions of Section 48(3) of the said Act, the request was rightly rejected.

6. We have heard the learned Counsel for the parties and we have perused the documents on record. It is undisputed that on 5/11/2019, the petitioner had purchased stamps worth Rs.3,01,900/- as well as paid registration fee of Rs.30,000/-. The said stamps were valid for a period of six months and that period came to an end on 4/5/2020. The petitioner's application seeking refund is dated 28/6/2021. On the date when the validity of the said stamps expired, the pandemic situation had already gripped the country. This can be seen from the various orders passed by the Hon'ble Supreme Court. In the order dated 23/3/2020, the period of limitation stood extended from 15/3/2020 until further orders. The same was thereafter extended by various subsequent orders and on the date when the application for refund was made, the position was covered by the said orders. This fact is not in dispute. The benefit of extension of period of limitation would be available in the facts of the

present case and especially under Section 48(3) of the said Act. Such extension was to operate till 1/3/2022 and the petitioner's application for refund is prior to that date. Hence the petitioner would be entitled to the benefit of extension of the period of limitation.

7. Hence for the aforesaid reasons, the order dated 12/7/2021 is set aside. Respondent No.2 shall within a period of four weeks from today refund the amount of stamp duty of Rs.3,01,900/- along with registration fee of Rs.30,000/- to the petitioner.

8. Rule is made absolute in the aforesaid terms. No costs.

(**M.W. CHANDWANI, J.**) (**A.S. CHANDURKAR, J.**)

SUMIT