

R.M. AMBERKAR
(Private Secretary)

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 2078 OF 2023

The Institute of Chartered Accountant of India .. Petitioner

Versus

State of Maharashtra & Ors. .. Respondents

-
- Mr. Siddhesh Bhole a/w Ms. Rutvi Doshi i/by SSB Legal & Advisory for Petitioner
 - Mr. S.H. Kankal, AGP for the State
-

CORAM : MILIND N. JADHAV, J.

DATE : FEBRUARY 23, 2023

P.C.:

1. Heard Mr. Bhole, learned Advocate for Petitioner and Mr. Kankal, learned AGP appearing for State.

2. On 21.02.2023, this Court passed the following order:-

1. *Heard Mr. Bhole, learned Advocate for the Petitioner and Mr. Kankal, learned AGP for the State.*

2. *Mr. Bhole would submit that the Petitioner desired to purchase immovable property for the purpose of the Petitioner's activities in Nagpur. Sale deeds were executed and registered by the Petitioner. Petitioner paid the stamp duty and registration charges thereon. Subsequently Petitioner cancelled both the sale deeds / transactions. In that view of the matter, Petitioner sought refund of the stamp duty amount. The Application for refund was rejected vide order dated 31.01.2014.*

3. *Mr. Bhole would submit that two Appeals were preferred before the Appellate Authority immediately thereafter in the year 2014 being Appeal Nos.38 of 2014 and 39 of 2014. He would submit that the Appeals have remained pending since 2014. That apart, Petitioner had also filed Applications for seeking early hearing of the pending Appeals, which are undecided.*

4. *The aforesaid timeline reflects a very sorry state of affairs.*

5. *Be that as it may, Mr. Kankal appearing for the contesting Respondents has received the papers and would submit that he would*

take appropriate instructions from the concerned Appellate Authority and inform the Court within two days as to within how much time the two pending Appeals shall be decided / determined in accordance with law.

*6. Stand over to **23rd February, 2023.** To be placed under the caption "First on Board".*

3. Mr. Kankal, learned AGP has obtained instructions from the Law Officer Mr. Sunil Kale on behalf of Respondent No. 1 State and would submit that Respondent No. 2 i.e. the competent authority in the present case would hear Appeal Nos. 38 of 2014 and 39 of 2014 within a period of three months. It is, therefore, directed that Respondent No. 2 shall not only hear the Appeals within a period of three months from today but also pass a final reasoned order within the aforesaid period considering the timeline which has been stated in the above order.

4. Parties shall appear before Respondent No. 2 on 28.02.2023 at 12:00 noon and seek time for fixing the schedule of hearing of the two Appeals. Parties are permitted to refer to and rely upon any additional material / citations in support of their case. That apart, if the appellate authority desires to refer to and rely upon any material for deciding the Appeals, the said material shall be provided to the Petitioner before the hearing.

5. It is clarified that no extension of time shall be granted for completing the hearing and passing the order and if such extension of time is prayed for by Respondent No. 2, it shall be viewed very strictly.

6. With the above direction, Writ Petition is disposed.

[MILIND N. JADHAV, J.]

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signed by
RAVINDRA
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AMBERKAR
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