

HARSHADA H. SAWANT
(P.A.)

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO.407 OF 2020

Raj Doshi Exports Pvt. Ltd. & Anr.

.. Petitioners

Versus

State of Maharashtra and Ors.

.. Respondents

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- Mr. Atul Damle, Senior Advocate a/w. Mr. Rohan Savan, Ms. Payal Vardhan, Mr. Viraj Jadhav i./by Chinmaya Acharya, Advocates for Petitioners.
- Mr. Kedar Dighe, AGP a/w. Ms. Jyoti Chavan, AGP for Respondent – State.

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CORAM : MILIND N. JADHAV, J.

DATE : OCTOBER 06, 2023

P.C.:

1. Heard Mr. Damle, learned Senior Advocate for Petitioners and Mr. Dighe appearing alongwith Ms. Chavan, learned AGPs for Respondent – State.

2. The impugned order / demand dated 04.11.2022 is at Exhibit-N5, page No.214 of the Writ Petition. I have perused the said order / demand and it is seen that there are no reasons given for passing the said order. Principles of natural justice would require the Competent Authority / Adjudicating Authority to give reasons for passing any order / demand in accordance with law.

3. In that view of the matter without delineating on the merits and expressing any opinion on the case of Petitioners the impugned

order / demand dated 04.11.2022 stands set aside by remanding the the case afresh for adjudication to the Respondent No.3 with a direction to hear the Petitioners' objections / suggestion for the purpose of computation of market value as also stamp duty in respect of the Agreement dated 01.02.1995 on the ground as to whether the said Agreement has been adequately stamped or otherwise; further to consider whether Consent Terms dated 24.09.2018 in respect of the same subject property are required to be separately stamped / independently stamped if the Agreement dated 01.02.1995 has been adequately stamped and to consider and give reasons for imposition of penalty of Rs.78,94,720/- as valid in accordance with law and pass a reasoned speaking order.

4. The Adjudicating Authority / Competent Authority i.e. Respondent No.3 is directed to consider the case of Petitioners afresh and pass a detailed, speaking and reasoned order after hearing the Petitioners on all its objections alongwith supporting documents pass the order within 10 weeks from today. Petitioners are permitted to place on record any additional documents and file written submissions on the aforementioned three issues which are alluded to hereinabove.

5. Mr. Damle, learned Senior Advocate for Petitioners would submit that this shall be the fourth round of hearing before the

Adjudicating Authority / Competent Authority and therefore the Authority should be directed to pass order in accordance with law within the stipulated period as directed by this Court in order to prevent any further detriment to the interest of the Petitioner – Company.

6. Considering the timeline in the present case, I agree with the submissions made by Mr. Damle and Respondent No.3 is directed to ensure that the present order is followed in letter and spirit and determination is done in accordance with law as directed.

7. Liberty to apply.

8. With the above directions, Writ Petition is disposed.

H. H. SAWANT

[MILIND N. JADHAV, J.]

Digitally signed
by HARSHADA
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