



IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH : NAGPUR

Writ Petition No.2689/2023

Pioneer Dwelling Private Limited,
through its Authorized Signatory,
Shri Anil S/o Thankappan Nair,
Aged about 55 years, R/o. 263,
Bajaj Nagar, Nagpur-440010.

.... Petitioner

Versus

1. State of Maharashtra,
through its Secretary, Revenue and Forest Department,
Mantralaya, Mumbai-32.
2. State of Mahabharata,
through its Secretary,
Department of Tourism and Cultural Affairs,
Mantralaya, Mumbai- 32.
3. The Joint District Registrar and Collector of Stamps,
New Administrative Building No.2,
A-Wing, 3rd Floor, Civil Lines, Nagpur 440014. Respondents

Mr. Anand Parchure, Advocate for the petitioner.
Ms. R. Sharma, AGP for the respondents.

CORAM : A.S. Chandurkar & Abhay J. Mantri, JJ
DATE : 03-11-2023.

Oral Judgment (Per-A.S. Chandurkar, J.)

Rule. Rule made returnable forthwith and heard
learned Counsel for the parties.

2. The petitioner has raised a challenge to the notice dated 28-03-2023 issued by the Collector (Stamps), Nagpur, seeking to recover deficit stamp duty along with penalty under the provisions of the Maharashtra Stamp Act, 1958 (for short, 'Act of 1958').

3. In the reply filed on behalf of the respondent no.3, it is stated that against the aforesaid notice, remedy of filing an appeal under Section 53(1A) of the Act of 1958 is available.

4. The learned Counsel for the petitioner submits that the petitioner would prefer an appeal under Section 53(1A) of the Act of 1958, within a period of 15 days from today. He prays that the interim order dated 26-04-2023 be continued till the appeal is decided. While issuing notice in the writ petition it was directed that on the petitioner's furnishing bank guarantee in this Court for 50% of the principal amount of Rs.63,82,475/-, no coercive steps would be taken. The bank guarantee has been accordingly furnished and it is valid till 03-05-2024.

5. In view of the aforesaid, the following order will serve the ends of justice : (a) The petitioner is at liberty to challenge the notice dated 28-03-2023 by filing an appeal under Section 53(1A) of the Act of 1958. If such appeal is filed within a period of 15 days from today, the same shall be entertained on merits in the light of the fact that this writ petition was filed on 21-04-2023 which is prior to 60 days from issuing of the said notice. The appeal shall be decided on its own merits and in accordance with the law.

(b) The bank guarantee furnished by the petitioner shall be kept operative till 03-05-2024 and the same shall be subject to the final outcome of the appeal. The Appeal shall be decided by the end of April, 2024. All points raised are kept open.

6. Rule is made absolute in above terms with no order as to costs.

(Judge)

(Judge)