

THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH AT NAGPUR

WRIT PETITION NO. 80 OF 2023

PETITIONER: Shri Ramdas Education & Technical
Institute, Nagpur, through its President,
Plot No. 7, Shri Ramkrishna Nagar,
Gorewada, Nagpur

...VERSUS...

RESPONDENTS: 1] Joint District Registrar Grade-I
(Higher Grade) and Collector of Stamps,
Nagpur Urban Division, Nagpur.

2] Deputy Inspector General of Registration
and Deputy Collector of Stamps,
Nagpur Division, Nagpur.

Mr. A.R.Patil, Advocate for petitioner.

Mrs. M.A.Barabde, AGP for Respondent Nos. 1 & 2

CORAM : AVINASH G. GHAROTE, J.

DATE : 9/01/2023.

1] Issue notice for final disposal, returnable forthwith.

Learned AGP waives notice for Respondents.

2] Heard finally with the consent of the respective learned
counsel appearing for the parties.

3] The petition questions the order dated 12.10.2022 (page 16) whereby the appellate authority under Section 32B of the Maharashtra Stamps Act has refused to entertain the appeal on the ground that the question whether the valuation of the deed of renewal of the lease has to be done under Article 61A(a)(i) or under Article 36 read with Article 25 of the Maharashtra Stamp Act, on the ground that this is not within the jurisdiction of the appellate authority.

4] A perusal of Section 32B of the said Act would indicate that it provides for an appeal against an order determining the market value under sub-section 3 of Section 31 or under Section 32A or an order imposing penalty. In the instant matter the appeal was against the order dated 19.3.2019 (pg.15) which was an order passed under Section 31 of the Maharashtra Stamp Act holding that the deed of renewal of lease was chargeable to stamp not under Article 51, but under Article 36 of the said Act. That being the position, the appeal was clearly maintainable and the appellate authority ought to have decided the question raised in the appeal

regarding the applicability of Article 61A(a)(i) of the Maharashtra Stamp Act.

5] In that view of the matter, the impugned order cannot be sustained, the same is hereby quashed and set aside. The matter is remanded back to the Appellate Authority to decide the appeal as per law.

6] The petition is allowed in above terms. No costs.

JUDGE

Rvjalit