

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

WRIT PETITION NO. 261 OF 2018

1. Dr. Mrs. Deepti W/o Deepak Jeswani,
Aged about 41 years, Occ. Doctor
 2. Dr. Deepak S/o Ramesh Jeswani,
Aged about 46 years, Occ. Doctor
Both R/o 102, Verma Layout, Nagpur
- ...Petitioners

// VERSUS //

1. Jt. District Registrar and the Collector
(Stamps) Nagpur District Nagpur,
Office at Collectorate, Civil Lines,
Nagpur
 2. The Deputy Inspector General of
Registration & Deputy Controller of
Stamps, Nagpur Division, Nagpur
office at Collectorate, Civil Lines,
Nagpur
- ... Respondents

Shri Prakash D. Randive, Advocate for the petitioner.
Ms. Shamsi Haider, AGP for the respondent nos. 1 to 2.

CORAM : ANIL S. KILOR, J.

DATED : 16th JUNE, 2023.

ORAL JUDGMENT :

Heard. Rule. Rule made returnable. Heard finally by consent of the parties.

2. The present petition is arising out of the order dated 16th October, 2017 passed by the Joint District Registrar and the Collector (Stamps), Nagpur rejecting the appeal preferred by the petitioner under Section 32B of Maharashtra Stamp Act, 1958 (hereinafter referred as

“Act, 1958”). The dispute had arisen about the stamp duty on receiving letter on 16th September, 2017 from the respondent no.1 contending that valuation of the property in question, was improper and the petitioner required to pay the stamp duty of Rs.27, 16,664/- on the market value of the property.

3. The objection raised by the petitioners that, the stamp duty calculated by the respondent no.1 is not based on the actual market value of the property which is Rs.3,23,54,243/- whereas it was wrongly calculated as Rs.4,93,94,000/-, was not entertained and therefore, an appeal was preferred by the petitioners under Section 32B of the Act, 1958. The petitioners have made as many as nine submissions, pointing out that the calculation of the stamp duty made by the petitioners, was proper. However, it is apparent from the face of the order that except two issues raised by the petitioner, the other issues were not considered by the respondent no.1 while passing the impugned order and rejecting the appeal.

4. Thus, I have no hesitation to say that the impugned order suffers from violation of principle of natural justice and accordingly it needs to be remanded back to the respondent no.1 to answer all the issues raised by the petitioners to show that the stamp duty paid by the petitioners is proper and calculations made by the respondent no.1 is contrary to law. Accordingly, I pass the following order.

i. The writ petition is partly allowed;

- ii. Order dated 16th October, 2017 passed by the Joint District Registrar and the Collector (Stamps), Nagpur under Section 32B of the Maharashtra Stamp Act, 1958 is hereby quashed and set aside;
- iii. The matter is remanded back to the respondent no.1 for fresh consideration and to take a decision afresh after hearing the petitioner.

[ANIL S. KILOR, J.]