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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.455 OF 2006

WITH

CIVIL APPLICATION NO.79 OF 2021

Aban Loyd Chiles Offshore Ltd.

.. Petitioner/Applicant

Versus

Chief Controlling Revenue Authority,

Maharashtra State, Pune & Ors.

.. Respondents

WITH

INTERIM APPLICATION NO.3537 OF 2021

IN

WRIT PETITION NO.455 OF 2006

The State of Maharashtra

.. Applicant

In the matter between

Aban Loyd Chiles Offshore Ltd.

.. Petitioner

Versus

Chief Controlling Revenue Authority,

Maharashtra State, Pune & Ors.

.. Respondents

Mr.Akshay Doctor a/w Mr.Suyash Bartake for the petitioner.

Mr.R.P. Kadam, AGP for the respondents-State.

***CORAM : A.S. CHANDURKAR &
JITENDRA JAIN, JJ.***

DATE : 25th January 2024

PC.:-

. The challenge raised in this writ petition is to the order dated 31st May 2003 that was passed by the Collector of Stamps and Superintendent of Stamps, Mumbai under Section 31 of the Maharashtra

Stamp Act, 1958. By that order, the petitioner-company was liable to pay stamp duty under the provisions of Article 25(da) of Schedule-I of the said Act.

2. Being aggrieved by that order, proceedings under Section 53(1A) of the said Act were filed before the Chief Controlling Revenue Authority. By an order dated 13th December 2005, the Miscellaneous Application preferred by the petitioner came to be dismissed.

3. By an order dated 10th March 2006, the petitioner was directed to furnish bank guarantee for a sum of 30% of the differential amount. Since the bank guarantee was furnished, the writ petition was admitted on 18th April 2006 and the interim relief was continued.

4. Though the bank guarantee was renewed from time to time, it however lapsed on 28th November 2018. For reviving the bank guarantee, the petitioner filed Civil Application No.79 of 2021.

5. The learned counsel for the petitioner by referring to the order dated 7th December 2023 that has been issued under the said Act submits that the petitioner desires to take benefit of the amnesty scheme 2023. As per condition no.8 proviso, pending litigation is required to be

withdrawn as a condition precedent for participating in the said scheme. Since the petitioner desires to take benefit of the said scheme, it is prayed that the writ petition be permitted to be withdrawn.

6. The learned counsel for the petitioner, on instructions, submits that the petitioner would deposit an amount of Rs.30,25,609.05 with this Court so as to safeguard the interest of the respondents. He submits that since the Bank Guarantee that was submitted earlier has not been renewed, the documents in that regard be returned to the petitioner to enable it to undertake deposit of the aforesaid amount.

7. Accordingly, while permitting the writ petition to be withdrawn so as to enable the petitioner to take steps in accordance with the Amnesty Scheme, 2023, we pass the following order :-

- (i) The Bank Guarantee that was furnished by the petitioner along with all documents shall be returned to the petitioner by 31st January 2024.
- (ii) Within a further period of three working days, the petitioner shall deposit in this Court an amount of Rs.30,25,609.05, which amount shall be invested in a fixed deposit in any nationalized bank.
- (iii) In case the petitioner receives the benefit under the Amnesty Scheme, 2023 and the grievance stands satisfied, the amount lying in fixed deposit, with accrued interest, shall be made over to the petitioner.

- (iv) It is further made clear that in case the petitioner does not get the requisite benefit under the Amnesty Scheme, 2023 and seeks adjudication of its rights in terms of the impugned orders, the amount shall remain in fixed deposit subject to such adjudication.

8. Accordingly, the writ petition is permitted to be withdrawn to enable the petitioner to seek benefit under Amnesty Scheme, 2023. The civil application and the interim application, however, shall remain pending for the reasons stated hereinabove.

9. List both the applications after eight weeks i.e. on 21st March 2024.

JITENDRA JAIN, J.

A.S. CHANDURKAR, J.