
**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

WRIT PETITION NO.11074 OF 2023

Bharti Airtel Limited Petitioner

Versus

Collector of Stamps, Enforcement-II,
Mumbai & Ors. Respondents

**ALONG WITH
INTERIM APPLICATION NO.315 OF 2024
AND
INTERIM APPLICATION NO.316 OF 2024
IN
WRIT PETITION NO.11074 OF 2023**

Bharti Airtel Limited Applicant

IN THE MATTER BETWEEN

Bharti Airtel Limited Petitioner

Versus

Collector of Stamps, Enforcement-II,
Mumbai & Ors. Respondents

**Mr. Amit Jamsandekar i/b. Mr. Prasad Dhande, Mr. Amit
Khairwar, Ms. Swati Chandan, Mr. Divyae Patel i/b. Link
Legal, Advocates for Petitioner/Applicant.**

**Mr. A.I. Patel, Addl. G.P. a/w. Ms. M.S. Bane, AGP for
Respondent/State.**

**CORAM : B. P. COLABAWALLA &
SOMASEKHAR SUNDARESAN, JJ.**

DATE : JANUARY 10, 2024

P. C.

1. The above Writ Petition is filed seeking the following reliefs:-

"i. That this Hon'ble Court do issue a Writ of Certiorari or a writ in the nature of Certiorari or any other appropriate Writ, order or direction calling for the records pertaining to the impugned order at Ex.A hereto and after going through the legality or otherwise thereof do quash the same.

ii. Alternatively, this Hon'ble Court do issue Writ of Mandamus or Writ in the nature of Mandamus or any other appropriate Writ / Order / Director to directing the Respondent No.2 to decide the Appeal filed by the Petitioner expeditiously and in a time bound manner;"

2. As far as the relief in prayer clause (i) is concerned, the learned counsel appearing on behalf of the Petitioner, on instructions, states that at this stage he does not wish to press the relief in terms of prayer clause (i). He states that at this stage, the Petitioner would be satisfied if the Appellate Authority, namely, Respondent No.2 is directed to decide their Appeal expeditiously. He submitted that according to the Petitioner, the stamp duty calculated is contrary to the provisions of Article 25(da) of Schedule I

of the Maharashtra Stamp Act, 1958. According to the Petitioner, the stamp duty payable is only an amount of Rs.1,86,70,450/-. This amount the Petitioner is willing to deposit with the Stamping Authorities.

3. Mr. Patel, the learned AGP appearing on behalf of the Respondent/State, on taking instructions, has informed the Court that a hearing on the Appeal filed by the Petitioner shall be given on 16th January, 2024 and thereafter an appropriate order would be passed.

4. Considering the statement made by the learned AGP, we dispose of the above Petition by passing the following order:-

(i) Respondent No.2 is directed to dispose of the Petitioner's appeal under Section 53(1)(a) of the Maharashtra Stamp Act, 1958 as expeditiously as possible and in any case within a period of eight weeks from the date of receipt of a copy of this order.

(ii) The Petitioner shall deposit with Respondent No.1 the sum of Rs.1,86,70,450/- with the Collector of Stamps [Respondent No.1] within a period of seven days from today. This deposit shall be made without prejudice to the rights and contentions of the Stamping Authorities.

(iii) During the pendency of the said appeal, the Respondents shall not recover any further amount or demand any further stamp duty or penalty from the Petitioner and which will be subject to the outcome of the Appeal filed by the Petitioner.

5. We make it clear that we have expressed no opinion on the merits of the matter and which shall be decided by Respondent No.2 in the Appeal filed by the Petitioner.

6. The above Writ Petition is disposed of in the aforesaid terms. However, there shall be no order as to costs.

7. In view of the disposal of the above Writ Petition, nothing survives in the above Interim Applications and the same are also accordingly disposed of.

8. This order will be digitally signed by the Private Secretary/Personal Assistant of this Court. All concerned will act on production by fax or email of a digitally signed copy of this order.

[SOMASEKHAR SUNDARESAN, J.]

[B.P. COLABAWALLA, J.]