

Nikita

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

WRIT PETITION NO.4028 OF 2024

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Macrotech Developers Ltd. Mumbai ... Petitioner

V/s.

State of Maharashtra Through The
Office of Principal Secretary and Ors. ... Respondents

Mr. Amogh Singh i/b Mr. Jeet Gandhi for the Petitioner.

Mr. P. P. Kakade, GP a/w Mr. R. S. Pawar, AGP for the
State/Respondent.

CORAM : AMIT BORKAR, J.

DATED : APRIL 16, 2024

PC.:

- 1. Rule.** Rule is made returnable forthwith.
- 2.** Petitioner is challenging an order passed by the Appellate Authority under the provisions of the Maharashtra Stamp Act, 1958 arising out of the proceedings under Section 32A and 32B of the Maharashtra Stamp Act, 1958.
- 3.** Perusal of the impugned order indicates that the petitioner raised various contentions in relation to the nature of document and the issue of limitation. However, the Appellate Authority has considered the issue of limitation but has failed to consider the submissions made on behalf of the petitioner on merits.

4. In absence of consideration of merits of contentions raised on behalf of the petitioner, the Appellate Authority could not have dismissed the appeal.

5. Hence, the decision making process suffers from legal infirmity. It is, therefore, necessary that the Appellate Authority should reconsider the appeal of the petitioner afresh. Hence, following order:

a) The impugned order dated 18th January 2022 passed by respondent No.2 is quashed and set aside.

b) Respondent No 2 shall re-hear the parties and shall pass fresh order in accordance with law.

c) The deposit made by the petitioner shall be subject to further orders passed by the Authorities under the Act.

6. The writ petition stands disposed of. No costs.

(AMIT BORKAR, J.)