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**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO. 5810 OF 2021**

Rahul Ramesh Shah and Another ... Petitioners

Vs.

The State of Maharashtra and Others ... Respondents

Mr. Surel Shah a/w. Mr. Chirag Sarawagi a/w. Ms. Smital Sawant i/b.

Mr. Tushar Goradia for Petitioner.

Mr. Pandurang Magdum, Officer, Collector of Stamps.

Mr. C. D. Mali, AGP for the State.

CORAM : GAURI GODSE, J.

DATE : 15th JANUARY 2024

P.C.

1. This petition takes an exception to the order dated 18th June 2018 passed by respondent no. 2-Chief Controlling Revenue Authority in Revision Case No. 134 of 2015, passed under Section 53A of the Maharashtra Stamp Act, 1958. By the said order, an adjudication was made on the Joint Venture Agreement, which was lodged on 15th December 2012 and registered on 17th December 2012.

2. The petitioners have also challenged the Demand notices, proclamation, notice for attachment and notice for auction sale, issued pursuant to the order dated 18th June 2018. However, the main contention on behalf of the petitioners is that they were neither served with a copy of the revision case nor any notice. Hence, the petitioners were unable to attend the hearing and could not respond to the objections raised by the Audit Team of the Accountant General (II), Nagpur, with respect to recording the valuation of the property and deficit stamp duty.

3. The impugned order records that several opportunities were given to the petitioners; however, none had appeared. Without going into the controversy with respect to the service of notice upon the petitioners, learned AGP, on instructions of respondent no. 2, states that respondent no. 2 is ready to give a hearing to the petitioners and decide the Revision Case No. 134 of 2015 afresh.

4. In view of the statement made on behalf of respondent no. 2, it is not necessary to examine the merits of the revision case and the subsequent demand notices, notice for attachment of the property and notice for auction sale.

5. Hence, for the reasons stated above, the petition is disposed of by passing the following order:

(i) The impugned order dated 18th June 2018 passed by respondent no. 2 - Chief Controlling Revenue Authority, Maharashtra State, Pune, in Revision Case No. 134 of 2015, is quashed and set aside.

(ii) Revision Case No. 134 of 2015 is restored to the file of the Chief Controlling Revenue Authority, Maharashtra State, Pune, for deciding it afresh.

(iii) The petitioner shall appear before the Chief Controlling Revenue Authority, Maharashtra State, Pune, on 22nd January 2024 at 11.00 am.

(iv) The Chief Controlling Revenue Authority, Maharashtra State, Pune, to fix the schedule for deciding Revision Case No. 134 of 2015 and decide the same afresh after giving the opportunity of hearing to the petitioners.

(v) The petitioners are at liberty to file their affidavit in reply to the said Revision Case No. 134 of 2015 within two weeks from today.

(vi) I have not examined the merits of Revision Case No. 134 of 2015, and as such, all contentions of all parties are kept open.

(vii) Petition is disposed of in the above terms.

All concerned to act on an authenticated copy of this order.

[GAURI GODSE, J.]