VRJ

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.4889 OF 2024

Chandiwala Enterprises … Petitioner
V/s.
The State of Maharashtra
Through Collector of Stamps
(Enforcement) & Dy. Inspector General
of Registration, Mumbai & Ors. … Respondents

Mr. Girish Godbole, Senior Advocate i/by Mr. Ritesh A. Singh for the petitioner.

Mr. J. P. Patil, AGP for the State/respondent.

CORAM : AMIT BORKAR, J.

DATED : JUNE 14, 2024

P.C.:

1. Learned Senior Advocate for the petitioner submits that the instrument in question though governed by Article 5(g)(a) of the Maharashtra Stamp Act, 1958 (hereafter referred to as "the Stamp Act"), the stamp duty is levied as per Article 25 of the Stamp Act. Scheme under sections 47 and 48 of the Stamp Act, entitles refund of stamp duty paid under Article 25 of the Stamp Act. However, proviso to section 48 of the Stamp Act refers to the agreement to sell governed by Article 25 of the Stamp Act. Therefore, according to learned Senior Advocate for the petitioner, once the stamp duty was paid as per Article 25 of the Stamp Act, the claim of refund ought to have been considered, as duty was paid under Article 25 of the Stamp Act and, therefore, no distinction can be made for getting refund.

2. Learned AGP for the State seeks time to prepare himself.

3. Stand over to **28 June 2024**.

4. It is made clear that on the next date no adjournment will be granted.

(AMIT BORKAR, J.)