

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

WRIT PETITION (ST.)NO. 6951 OF 2024

Trident Estate Private Limited
& Another

.. Petitioners

Versus

The Office of Joint District
Registrar-Class-I, Collector of Stamps
Pune & Others

.. Respondents

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**Adv. Mr. Rohan Cama with Ms. Rujata Patil and Ms. Shreya Bhagnari
i/b. Negandhi Shah & Himayatullah, for the Petitioners.**

**Adv. Mr. A. I. Patel, Addl. G. P. with Mr. P. P. More, AGP, for
Respondent-State.**

**CORAM: B. P. COLABAWALLA &
FIRDOSH P. POONIWALLA, JJ.**

DATE: AUGUST 7, 2024

P. C.

1. The above Writ Petition is filed seeking a Mandamus to Respondent No.1 to forthwith set aside and cancel the impugned Demand Notice dated 7th February, 2024. The other relief sought is to declare that the time elapsed from 26th July, 2022 till the passing of appropriate Orders in the present Petition shall stand excluded for calculating period of four months to register the Sale Certificate.

2. Today the matter has been moved because it is the case of the Petitioner that the period for registering the documents under the Registration Act is a period of four months (with an extension for a further period of 4 months), which is likely to expire on 17th August, 2024. The Stamp Authority, according to the Petitioner, has levied stamp duty on a valuation which is far more than for which the property was sold to the Petitioner under an auction conducted by the Sale-cum-Monitoring Committee appointed by the Hon'ble Supreme Court by its order dated 10th May, 2018. A Sale Certificate is already issued to the Petitioner. However, the authorities are refusing to register the said Sale Certificate because according to the Authorities, the stamp duty leviable on the aforesaid sale is on the market value of the property and not on the value mentioned in the Sale Certificate.

3. Considering that there is an urgency in the matter regarding registration, without prejudice to the rights and contentions of the parties, we direct that the Petitioner shall pay the stamp duty as calculated as per the value/consideration mentioned in the Sale Certificate. This exercise shall be done as expeditiously as possible and thereafter the Sale Certificate shall be registered by the concerned authority. The payment of stamp duty and registering the Sale Certificate shall be done on or before 16th August, 2024.

4. The Petitioner has undertaken before us that in the event the Petitioner fails in the above Petition, the balance amount of stamp duty with penalty, if any, shall also be paid, subject to any right of Appeal that the Petitioner may have in that regard. We accept this undertaking given on behalf of the Petitioner.

5. We now place the above matter on 22nd August, 2024 for ad-interim reliefs. We make it clear to the parties that we may dispose of the Writ Petition at that stage itself, time permitting. The Respondents are at liberty to file their Affidavit in Reply on or before the next date and serve a copy of the same on the Advocate for the Petitioner.

6. Stand over to 22nd August, 2024.

7. 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.

[FIRDOSH P. POONIWALLA, J.]

[B. P. COLABAWALLA, J.]