

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

REVIEW PETITION NO. 152 OF 2024
IN
WRIT PETITION NO. 8877 OF 2021.

Shree Bal Properties & Finance Pvt. Ltd.

...Petitioner.

Versus

State of Maharashtra and Others.

...Respondents.

*Mr. Veerendra Tuljapurkar, Senior Advocate a/w Mr. Siddhesh Bhole and Mr. Ashwin Pimpale i/b SSB Legal and Advisory for the Petitioner.
Ms. M. S. Bane, AGP for Respondent-State.*

Coram : Sharmila U. Deshmukh, J.

Date : December 11, 2024.

P. C. :

1. By the present petition, Review is sought of the Judgment dated 30th August, 2024 dismissing the petition.
2. Mr. Tuljapurkar, learned Senior Advocate appearing for Petitioner would submit that the judgment suffers from an error apparent on the face of record as the interpretation of Government Resolution dated 28th January, 2014 as done by this Court does not take into consideration the relevant portions of preface which makes it evident that the resolution which was passed was to hold the valuation as per ready reckoner rate for final valuation and that the position was restored by Government Resolution of 28th January, 2014 that if actual

sale purchase price is more than it is appropriate to charge the unearned income/penalty amount by taking higher price into consideration. He submits that while interpreting Government Resolution of 28th January, 2014, this Court had failed to take note of the same and thus, there is an error apparent on the face of record. He would further submit that there is an error of jurisdiction in as much as the unearned income calculated by the Divisional Commissioner which is at Page 51 by order dated 8th June, 2012 and the order could not be revisited by the Collector.

3. Learned AGP seeks time to take instructions. List on 6th January, 2025.

[Sharmila U. Deshmukh, J.]