

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

**WRIT PETITION NO.114 OF 2025**

|                                                         |                |
|---------------------------------------------------------|----------------|
| Vishal Laxman Arkal                                     | .. Petitioner  |
| Vs.                                                     |                |
| The Inspector General of Registration,<br>Pune and Ors. | .. Respondents |

Mr. Shrikant Kompelli, Advocate for the Petitioner.  
Mr. A.I. Patel, Additional Government Pleader with Mr. P.G. Sawant,  
Assistant Government Pleader for the Respondent-State of Maharashtra.  
Mr. Dhruvam Gaikwad, Advocate, i/by V. Deshpande & Co., for  
Respondent No.3.

**CORAM : A.S. CHANDURKAR &  
M.M. SATHAYE, JJ**

**DATE : 14<sup>TH</sup> JANUARY 2025.**

**PC. :**

1. The learned counsel for the petitioner by relying upon the decision of the Supreme Court in *The State of Punjab and Ors. Vs. Ferrous Alloy Forgings P Ltd. and Ors., 2024 INSC 890* submits that demand of stamp-duty on the Sale Certificate issued by the respondent no.3-Bank is not in accordance with law.
2. Issue notice to the respondents, returnable on 11<sup>th</sup> February 2025. The learned Assistant Government Pleader waives notice for respondent nos.1 and 2. Mr. Dhruvam Gaikwad, learned counsel waives notice for respondent no.3.
3. Affidavit-in-reply be filed by the returnable date.

**[ M.M. SATHAYE, J. ]**

**[ A.S. CHANDURKAR, J. ]**