

Amk

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

WRIT PETITION NO. 464 OF 2025

Bakhtawar B. Chenoy	... Petitioner
V/s.	
State of Maharashtra & Ors.	... Respondents

Mr. Dorman Dalal a/w. Mr. Kaustubh Patil & Mr. Rohan Sawant for the Petitioner.

Ms. M. S. Bane, AGP for Respondent Nos.1 to 3-State.

Mr. Swapnil Doke, Assistant Town Planner is present in Court.

CORAM : AMIT BORKAR, J.

DATED : APRIL 7, 2025

P.C.:

1. By this petition under Article 226 of the Constitution of India, the petitioner has challenged the legality and validity of the order dated 27th August 2024 passed by the Chief Controlling Revenue Authority in Appeal No. 75 of 2023 under Section 53(1) (a) of the Maharashtra Stamp Act, 1958. By the said order, the Chief Controlling Revenue Authority has confirmed the order dated 15th February 2023 passed by the Collector of Stamps, Pune in Adjudication Case No. 395 of 2022.

2. The controversy arises out of adjudication proceedings initiated under Section 31 of the Maharashtra Stamp Act, 1958. It is an admitted position that the document in question, namely the Draft Deed of Apartment dated 12th August 2022, has not yet

been executed. The adjudication was sought by the petitioner by submitting the said draft deed for determination of proper stamp duty payable thereon under Section 31 of the Act.

3. Learned Counsel appearing for the petitioner, on instructions, submits that the petitioner does not intend to execute the said Draft Deed of Apartment as submitted before the authority under Section 31 of the Maharashtra Stamp Act. In view of the fact that the document in question remains unexecuted, and the petitioner has expressed a clear intention not to execute the same in its present form, the petitioner would be entitled to withdraw the request for adjudication made before the Collector of Stamps, Pune.

4. The statement made on behalf of the petitioner is accepted and taken on record. Once the petitioner does not intend to execute the draft document submitted for adjudication, the very foundation of the adjudication proceedings initiated under Section 31 of the Maharashtra Stamp Act ceases to exist. Consequently, the orders passed by the Collector of Stamps, Pune dated 15th February 2023 and confirmed by the Chief Controlling Revenue Authority by order dated 27th August 2024, cannot be sustained in the eyes of law. They are rendered infructuous.

5. In view thereof, the demand raised against the petitioner towards stamp duty on the basis of the Draft Deed of Apartment dated 12th August 2022 also does not survive. No recovery pursuant to the said demand can be effected. Accordingly, the writ petition is disposed of in the aforesaid terms.

6. It is clarified that it shall be open for the petitioner to submit any fresh document for adjudication, if so advised, and upon such submission, the authorities under the Maharashtra Stamp Act, 1958 shall undertake adjudication in accordance with law, uninfluenced by the orders now set aside.

(AMIT BORKAR, J.)