

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

WRIT PETITION NO.3413 OF 2024

Tenneco Clean Air India Private Limited ... Petitioner

Versus

Collector of Stamps (Enforcement-I),
Mumbai and Anr. ... Respondents

Mr. Vishal Kanade, i/b. Mr. Sandeep Rebari, Mr. Yash Pitroda,
Amrita Natarajan i/b. Kochhar & Co. for Petitioner.

Mr. Kedar Dighe, Addl. G.P., a/w Ms. V.R. Raje, AGP for
Respondent - State.

**CORAM : M.S. Sonak &
Advait M. Sethna, JJ.**

DATED : 19 September 2025

P.C.:-

1. Without presently deciding on the objection of alternate remedy raised by Mr. Kedar Dighe, learned Additional Government Pleader and upon taking cognisance of Mr. Dighe's fair statement that if the Petitioner produce authenticated proof of having paid an amount of Rs.4,66,62,000/- to the Government of Tamil Nadu then, in terms of Section 19 of the Maharashtra Stamp Act, due credit would be given in respect of this amount. We grant the Petitioner an additional opportunity of producing such

authentic proof to the concerned Adjudicating Authority i.e. the Collector of Stamps (Enforcement-I). If such authenticated proof is indeed produced within four weeks, the Adjudicating Authority, consistent with the statements today made before us, must consider whether the proof is authentic enough and if so, further consider granting the Petitioner benefits under Section 19 of the Maharashtra Stamp Act. The Adjudicating Authority must make an order uninfluenced by the orders that are now impugned in this Petition. This exercise must be completed within six weeks of the Petitioner's producing authenticated proof as noted above.

2. We defer the hearing of this Petition by keeping all the objections of the Respondents as to maintainability or entertainability open, to **5 December 2024**.

3. All concerned must act upon an authenticated copy of this order.

(Advait M. Sethna, J)

(M.S. Sonak, J.)