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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 3413 OF 2024

Tennecco Clean Air India Pvt Ltd Throu. Its Authorised Signatory Phani Kishor Rao Nadella ...Petitioner

Versus

Collector Of Statms (Enforcement I Mumbai And Anr) ...Respondents

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Mr. Vishal Kanade, a/w Adv. Amrita Natarajan, Adv. Smit Solanki, i/b Kochhar & Co., for Petitioner.

Mr. K.B. Dighe, Addl. G.P, a/w Ms. Savina R. Crasto, for Respondent-State.

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

DATED: 05 DECEMBER 2025

PC:-

1. Heard learned counsel for the parties.

2. On 19 September 2025, after hearing the learned counsel for the parties and noting the fair statement made by Mr. Dighe, learned Additional Government Pleader, we made the following order :-

"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."*

3. Mr. Kanade states that the petitioner is making efforts to bring additional proof regarding the payment of Rs.4,66,62,000/- from the Government of Tamil Nadu and would require some additional time. He request for additional time of three months.

4. Though, we have no difficulty in granting this additional time, we do not think that it is necessary to keep this petition pending. We dispose of this petition by granting the petitioner time of three months to produce proof of having paid an amount of Rs.4,66,62,000/- to the Government of Tamil Nadu. Such proof should be produced before the competent authority i.e. Collector of Stamp (Enforcement-I), Mumbai within this period of three months. If the same is produced, competent authority, must consistent with Mr. Dighe's statement made on instructions, consider whether the petitioner would be entitled to benefit/set off in terms of Section 19 of the Maharashtra Stamp Act without being influenced by the order now impugned in this petition. For this, competent authority must hear the petitioner and ultimately pass a reasoned order. This exercise will be completed within three months of the petitioner producing the proof.

5. All contentions of all parties all left open.

6. If the petitioner is still aggrieved by the competent authorities decision, the petitioner will have the liberty to challenge the same in accordance with law on its own merits.

7. The petition is disposed of in the above terms. No costs.

8. All concerned to act on an authenticated copy of this order.

(Advait M. Sethna, J) **(M.S. Sonak, J.)**