

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

**WRIT PETITION NO. 11865 OF 2024
IN
INTERIM APPLICATION (ST) NO.33368 OF 2025**

Empire Excellence Properties Pvt. Ltd. ...Petitioner
Versus
The Collector Of Stamps Pune City And Ors. ...Respondents

Mr. G.S. Godbole, Senior Advocate, a/w Mr. Pratap Patil for
Petitioner/Applicant.

Ms. Savina R. Crasto, AGP, for Respondent Nos.1 to 4 - State.

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

DATED : 5 December 2025

P.C.:-

1. Heard Mr Godbole, learned Senior Advocate for the Petitioner, Ms Crasto, learned AGP for the Respondent Nos.1 to 4. For the order that we proposed to make, no notice is necessary to the fifth Respondent.

2. The Petitioner challenges notice dated 23 October 2023 (**Exh.G** to the Petition), which calls upon the Petitioner to show-cause as to why additional stamp duty and penalty be not imposed on the Petitioner in relation to the registered conveyance dated 6 August 2007.

3. Mr Godbole states that in the first place, these notices

have been issued at the request of the fifth Respondent who is merely a busy body. Secondly, he submits that there are several decisions of this Court which take the view that when a property is purchased by way of a Court auction, then, the price determined at such Court auction should be the basis for determining the stamp duty. Mr Godbole submits that in any event the notice has been issued beyond prescribed period of limitation. For all these reasons, Mr Godbole submits that the show-cause notice has been issued without considering this crucial aspect and therefore, it is said to be wholly without jurisdiction.

4. At this stage, in our opinion, all these contentions can be raised by the Petitioner by responding to the show-cause notice. There is no reason to believe that these contentions will not be considered or dealt with by the Authority which has issued the show-cause notice.

5. At this stage, it is too premature to say that the very issuance of the notice is “wholly without jurisdiction”. At least prima facie, the first Respondent is the Authority under the law for dealing with such matters. All contentions about the bar of limitation or that there would be some conflict with decided cases are something that the Petitioner can always be raised before the Authority, and we have no doubt that the Authority will deal with such contentions.

6. Usually, this Court is reluctant to entertain Writ Petitions against mere show-cause notices. Even the Hon’ble

Supreme Court has time and again held that Writ Petitions against mere show-cause notices should be discouraged. The Petitioners have already filed a reply on 11 December 2023, presumably raising all the contentions which Mr Godbole, the learned Senior Advocate for the Petitioner, now advances.

7. Therefore, we dispose of this Petition by only directing the first Respondent to consider the Petitioner's reply, to hear the Petitioner and the fifth Respondent and to pass a speaking order adjudicating the show-cause notice dated 23 October 2023. This is without prejudice to the Petitioner's contention that the fifth Respondent is a mere busybody. The Petitioner will be at liberty to raise such a plea before the first Respondent.

This exercise must be completed expeditiously.

8. If the decision aggrieves the Petitioner, the Petitioner will undoubtedly have the liberty to challenge the same in accordance with law.

9. All contentions of all parties remain open, as we have not expressed an opinion on the merits of the matter. No costs.

10. Interim Application (St) No.33368 of 2025 seeks leave to amend the Petition by challenging a notice like the impugned notice. Now that we have relegated the Petitioner to respond to the show-cause notice and participate in the adjudication proceedings, the same position will apply concerning such subsequent cause notice as well.

11. Interim Application is accordingly disposed of.
12. The Petition and interim application are disposed of in the above terms.

(Advait M. Sethna, J)

(M.S. Sonak, J.)