



IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
CIVIL APPELLATE JURISDICTION

**REVIEW PETITION NO.164 OF 2024**  
**IN**  
**WRIT PETITION NO.10675 OF 2019**

Kolte Patil Developers Ltd.  
Through its Director M.D.Kolte

... Petitioner.

**In the matter between:**

Kolte Patil Developers Ltd.  
Through its Director M.D.Kolte

... Petitioner.

**Versus**

Chief Controller Revenue  
Authority and Inspector General Maharashtra  
State and Ors.

... Respondents.

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*Mr.G.S.Godbole, Senior Advocate i/by Mr.Shailendra Kanetkar for the Petitioner.*  
*Ms. P.J. Gavhane, AGP for the Respondent-State.*

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**Coram : Sharmila U. Deshmukh, J.**

**Date : January 02, 2025**

**P. C. :**

1. The contention of Mr.Godbole is that the calculation by the concerned Authority of levy of stamp duty is not based on the Auditor's Report which calculated the stamp duty by taking into consideration the FSI and for the said purpose points out page No.108, which reproduces the objection of the Auditor as regards the short levy of stamp duty at Rs.3,21,15,525/-. By pointing out page Nos.112 to 114 of the Petition, he would submit that the concerned Authority has calculated the short levy of stamp duty at

Rs.2,44,39,280/- which indicates that the FSI was not taken into consideration. He submits that in event, this Court finds that the stamp duty has to be calculated on the basis of FSI, the same will require re-adjudication.

2. Learned AGP seeks time to take instructions.
3. Stand over to **16<sup>th</sup> January, 2025**.
4. Till the next date, interim order granted earlier to continue.

**[Sharmila U. Deshmukh, J.]**