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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.3867 OF 2025

Madhurkumar Ramkrishnaji Bajaj ... Petitioner

V/s.

The State of Maharashtra & Ors. ... Respondents

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Mr. Virag Tulzapurkar, Senior Advocate with Mr. Mandar Soman, Ms. Lata Dhruv, Ms. Swati Sutar and Ms. Keya Raval i/by Dhru & Co., for the petitioner.

Ms. Kavita N. Solunke, AGP for respondent Nos.1 to 4-State.

CORAM : AMIT BORKAR, J.

DATED : MARCH 17, 2025

PC.:

1. The present writ petition under Article 227 of the Constitution of India assails the legality and propriety of the order passed by the Appellate Authority under the provisions of the Maharashtra Stamp Act, 1958, whereby the petitioner's application for interim relief against the recovery of stamp duty has been rejected. The petitioner contends that the impugned order is vitiated by patent illegality inasmuch as the documents forming the basis of adjudication of stamp duty, as referred to in the said order, have not been furnished to the petitioner. This omission assumes significance considering that a similar approach was deprecated by this Court in an earlier round of litigation, yet the same has been repeated, thereby occasioning serious prejudice to

the petitioner.

2. Be that as it may, given that the petitioner seeks to challenge the direction for payment of stamp duty, it is imperative for the petitioner to deposit the differential amount of stamp duty, over and above the amount already deposited, so as to balance the equities and ensure that the revenue's interests are safeguarded pending adjudication of the dispute.

3. Learned Senior Advocate appearing on behalf of the petitioner, upon instructions, submits that the petitioner shall deposit the differential amount of stamp duty quantified at Rs.1,66,26,690/- *with respondent No.3* within a period of two weeks from today. *On such deposit, the interest/penalty shall cease to be applicable.*

4. The aforesaid statement made on behalf of the petitioner is accepted as an undertaking to this Court.

5. In view of the fact that the petitioner is voluntarily depositing the differential amount of stamp duty *with respondent No.3* within the stipulated period, it would be in the interest of justice to direct the Appellate Authority to expeditiously decide the petitioner's appeal. Accordingly, the Appellate Authority is directed to dispose of the appeal on its own merits and in accordance with law within a period of four weeks from the date of production of a certified copy of this order.

6. The amount of Rs.1,66,26,690/-, representing the differential stamp duty, shall remain subject to the final outcome of the appeal. In the event the petitioner succeeds in the appeal, the

petitioner shall be entitled to seek withdrawal of the deposited amount. Conversely, if the petitioner fails in the appeal, the said amount shall abide by further orders to be passed in appropriate proceedings, as may be initiated by the parties.

7. Until the disposal of the appeal by the Appellate Authority, no coercive steps shall be taken against the petitioner for the recovery of stamp duty pursuant to the adjudication order dated 16th July 2024.

8. With the aforesaid directions, the writ petition stands disposed of with no order as to costs.

(AMIT BORKAR, J.)

Note: This order is modified as per order dated 19 March 2025. The corrections are shown in italicize.