

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.8082 OF 2025

Sai Proviso Life Spaces LLP

.....Petitioner

Vs.

Joint District Registrar CLALLS

& Collector Of Stamps Thane City & Anr.

.....Respondents

Ms. Ritika Agarwal a/w Ms. Yaminee Verma i/b Acelegal, for the
Petitioner.

Mrs. M. S. Bane, AGP, for the Respondent No.3-State

CORAM : REVATI MOHITE DERE &

DR. NEELA GOKHALE, JJ.

DATE : 23rd JUNE 2025.

P.C.:-

1. By way of this Petition, the Petitioner seeks a direction to accept an offline refund application stated to have been made by the Petitioner on 21st March 2025 and process the same in a time bound manner without insisting for the original document.

2. It is the case of the Petitioner that there is a deed of assignment/sale deed executed by and between the Petitioner and Alok Industries Limited relating to acquisition of leasehold rights of a property lying, being, and situate within the limits of Navi Mumbai-

Taluka and Thane-District. The Petitioner states that they have paid stamp duty of Rs.4,81,95,000/- being 5% of the consideration value vide E-Challan. According to the Petitioner, the stamp duty ought to have been calculated upon 90% of the total consideration instead of 100% of the same as per the provisions of **Article 60 read with Article 36(iv) of the Maharashtra Stamp Act, 1958**. Thus, according to the Petitioner, they have paid excess stamp duty of Rs.48,19,500/-.

3. On 15th April 2025, the Petitioner filed an online refund application on the Respondent No.1's website. The Petitioner also submitted an offline application along with the necessary documents. It is the Petitioner's contention that the Respondent No.1 refused to accept the offline application on the ground that the said application must be accompanied by an original copy of the document which was registered with the stamp duty. This is the grievance of the Petitioner for which it has filed the present Petition seeking the relief as prayed.

4. Ms. Ritika Agarwal, learned counsel appears for the Petitioner and Mrs. M. S. Bane, learned Additional Government Pleader represents the State.

5. Ms. Agarwal brought to our notice a Judgment and order dated 18th December 2024 passed by the Division Bench of this Court in the matter of Siddhartha Corporation Private Limited Vs Joint District Registrar & Collector of Stamp Class-I and Others¹. This Court in the said decision had directed the Respondent No.2 therein to give a hearing to the Petitioner and process the application for refund and to pass an appropriate order within the time stipulated in the said order. The Court had also directed the Respondent No.2 to process the refund application without insisting on the production of the original document.

6. Mrs. Bane, learned AGP states that the Respondents shall accept the offline application without the original document accompanying the said application subject to the Petitioner submitting the original document at or before the time of passing the orders directing the refund to be made to the Petitioner. He states that the original document is necessary before the refund is made for the purpose of making an endorsement on the original document regarding refund of the excess stamp duty paid by the Petitioner.

7. We have heard the parties and perused the papers. We

have gone through the decision in Siddhartha Corporation (Supra) as well as the applicable provisions of the Maharashtra Stamp Act.

8. We find the request of Mrs. Bane to be reasonable since an endorsement would have to be made on the original document noting that the excess stamp duty paid by the Petitioner is refunded.

9. In this view of the matter, we pass the following order:

ORDER

I) The Petitioner shall file an offline application for refund along with all the necessary documents other than the stamped document in original;

ii) The Petitioner will produce the original stamped document before the Competent Authority for the purpose of making an endorsement of refund, as and when the decision regarding refund of excess stamp duty is being taken and in any case prior to the refund of the money;

iii) The decision regarding refund shall be taken within a

period of six weeks from the date of this order being presented before the Competent Authority and the same to be communicated to the Petitioner.

10. Petition is allowed and disposed of in the aforesaid terms.

11. List the matter for **'Reporting Compliance'** on **5th August 2025**.

12. All parties to act on an authenticated copy of this order.

(DR. NEELA GOKHALE, J.)

(REVATI MOHITE DERE, J.)