



**IN THE HIGH COURT OF JUDICATURE AT BOMBAY,
NAGPUR BENCH, AT NAGPUR.**

CIVIL APPLICATION (CAW) NO.2637 OF 2025

IN

WRIT PETITION NO.2689 OF 2023 (D)

Pioneer Dwelling Private Ltd. Thr. Authorized Signatory Anil T. Nair, Bajaj Nagar, Nagpur
vs.

State of Maharashtra, Thr. Secretary, Revenue and Forest Dept. Mantralaya, Mumbai and ors.

Office Notes, Office Memoranda of Coram,
appearances, Court's orders of directions
and Registrar's orders

Court's or Judge's orders

Ms Mansi Saraykar, Advocate h/f Shri Anand Parchure, Advocate for
applicant/petitioner.

Shri S. A. Ashirgade, Assistant Government Pleader for respondents.

CORAM : ANIL L. PANSARE AND RAJ D. WAKODE, JJ.

DATED : 17th November, 2025

On 6th November, 2025 following order was passed.

“ The petitioner has approached this Court with a request to direct the registry to return the bank guarantee for Rs. 31,92,000/-.

2. The petitioner was directed to furnish aforesaid bank guarantee vide order dated 26/04/2023 passed by the Division Bench of this Court in Writ Petition No.2689/2023. The said writ petition came to be finally disposed of vide judgment dated 03/11/2023. By the said judgment the petitioner was granted liberty to challenge the subject matter of notice by filing appeal under Section 53(1A) of the Maharashtra Stamp Act, 1958. The Division Bench further directed that bank guarantee furnished by the petitioner shall be subject to final outcome of the appeal which was to be decided by the end of April 2024.

3. Counsel for petitioner submits that appeal has been decided and the respondent No.3 has calculated the amount of deficit stamp duty to the tune of Rs.20,05,180/- and interest @ Rs.13,23,420/-. The petitioner is accepting outcome of the appeal to the extent of amount of deficit stamp duty but payment of interest is disputed.

4. Thus, it appears that the petitioner is not willing to deposit/pay interest accrued on the amount of deficit stamp duty.

5. In our view, the purpose of withholding the bank guarantee and its return subject to final outcome of appeal was to ensure that the petitioner shall deposit amount of deficit stamp duty as decided by the appellate Authority.

5. That being so, unless the petitioner deposits deficit

stamp duty along with interest accrued thereon or questions the assessment, we are not inclined to grant relief.

6. *At this state, counsel for petitioner seeks time to take instructions.*

7. *Time granted.*

8. *List in the week commencing from 17/11/2025”.*

2. In response, petitioner has filed affidavit stating therein that the petitioner undertakes to pay the entire amount as demanded in terms of Appellate Authority's order dated 16.09.2025 without prejudice to the right to challenge the interest component and to seek refund of the same after deposit.

3. The affidavit is taken on record.

4. Learned counsel for the petitioner, on instructions, submits that petitioner undertakes to deposit entire amount i.e. principal and interest within a period of 15 days from receiving the bank guarantee.

5. Statement accepted.

6. In view of above, following order is passed.

7. Application is allowed.

8. Registry is directed to return the bank guarantee of Rs.31,92,000/- bearing bank guarantee No.995GOPG231245001 dated 04.05.2023 of Canara Bank, Badkas Chowk, Tinkhed Bhavan, Walkers Road, Nagpur furnished by the petitioner.

9. The bank guarantee shall be given to petitioner within a period of one week from today.

10. The petitioner thereafter shall file affidavit of compliance of the order within two weeks thereafter.

11. The application is disposed of.

(Raj D. Wakode, J.)

(Anil L. Pansare, J.)