



IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH : NAGPUR

Writ Petition No.1709/2026

Saiang and another V the Office of Joint District Registrar, Class-I and Stamp Collector,
Yavatmal

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

Court's or Judge's orders

Mr. S.P Bodalkar, Advocate for petitioners.
 Mrs. Bhongade, AGP for resp. no.1.

CORAM : PRAFULLA S. KHUBALKAR, J.
DATE : 24-02-2026.

Heard learned Counsel for the petitioners.

2. Petitioners challenge is to order dated 09-07-2025 passed by the respondent-Joint District Registrar Class-I and Stamp Collector, Yavatmal, by which the petitioners application for refund of excess stamp duty came to be rejected only on the ground of delay.

3. Learned Counsel for the petitioners submits that the petitioners have executed a Sale Deed dated 30-06-2022 and on the basis of valuation mentioned in the said Sale Deed have paid stamp duty of Rs.8,60,800/-. Thereafter, the petitioners executed a document of Correction Deed and got the valuation corrected and accordingly paid stamp duty of Rs.3,60,000/-. In view of this, the petitioners submitted an application to the competent authority i.e. the Joint District Registrar and Stamp Collector and prayed for refund of excess stamp duty amounting to Rs.5,00,800/-. This application came to be rejected by order dated 09-07-2025, only on the ground of the application having been filed after a period of one year.

4. Learned Counsel for the petitioners submits that the application for refund of the stamp duty could not have been rejected only on account of delay since undisputedly, the petitioners have paid excess stamp duty and are entitled for refund of the amount. In support of his submissions, he placed reliance on judgment of Division Bench of this Court in the matter of *Nanji Dana Patel vs State of Maharashtra through Government Pleader and others*, reported in *2024 SCC OnLine Bom. 2817*.

5. He, thus, submitted that without considering the position of law clarified by this Court about entitlement of the persons for refund of excess stamp duty, the impugned order is passed thereby depriving the petitioners of their amount to the tune of Rs. 5,00,800/-.

6. In view of this limited controversy, it is appropriate to permit the petitioners to approach to the respondent by filing a fresh application for condonation of delay and by inviting the attention of the authority to the position of law as laid down by the Division Bench in the aforesaid judgment. Since the impugned order is passed without considering the position of law, the same deserves to be quashed and set aside and the matter needs to be remanded to the authority for considering the application afresh. Hence, in view of the factual and legal aspects, following order is passed :-

- (a) Order dated 09-07-2025 passed by the respondent is quashed and set aside.
- (b) Matter is remanded back to the respondent for reconsideration afresh.

- (c) Petitioners are permitted to file separate application for condonation of delay.
 - (d) The respondent is directed to decide the application for condonation of delay after considering all the factual and legal aspects including the legal position in the light of judgment of the Division Bench in the matter of **Nanji Dana Patel** (supra) and pass appropriate orders on delay as well as on merits.
7. Writ Petition is accordingly disposed of.

(Prafulla S. Khubalkar, J.)