

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

WRIT PETITION NO. 1487 OF 2026

Kiran Madhukar Mankar and ors. ...Petitioners

Versus

Usha Kishor Patil and ors. ...Respondents

Mr. V. S. Kapse, a/w Freddy Bhadha, for the Petitioners.

CORAM: N. J. JAMADAR, J.

DATED: 9th FEBRUARY, 2026

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SUBHASH
KULKARNI

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PC:-

1. Heard the learned Counsel for the petitioners.
2. The learned Counsel for the petitioners submits that, the import of impugned order may be clarified to the effect that, the liability of the petitioners be restricted to the payment of stamp-duty under Article 46 of Schedule-I appended to the Maharashtra Stamp Act, 1958 ("the Stamp Act, 1958").
3. Once the instrument is impounded and sent to the Collector of Stamps for adjudication of the deficit stamp-duty and penalty, if any, thereon, the Collector of Stamps is enjoined to determine the stamp-duty in accordance with the provisions contained in the Stamp Act, 1958.

4. In the case at hand, since the trial Court has observed that, under the family arrangement partition was effected *in praesenti*, the Collector of Stamps will have to resort to the provisions contained in the Stamp Act, 1958, including Article 46, while determining the stamp-duty and penalty, if any, on the instrument in question.

5. Subject to the aforesaid clarification, the petition stands disposed.

[N. J. JAMADAR, J.]