



IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

INTERIM APPLICATION NO. 790 OF 2026

IN

WRIT PETITION NO. 7496 OF 2023

Schaeffler India Ltd.

...Applicant/Petitioner

Versus

Chief Controlling Revenue Authority & Ors ...Respondents

Mr. Nikhil Sakhardande, Senior Advocate a/w Mr. Dhaval Shethia, Ms. Nafisa Khandeparkar and Ms. Mrudula Dixit i/b AZB and Partners for Applicant/Petitioner.

Mr. O. A. Chandurkar, Addl. GP, Ms. Tanu Bhatia, AGP for State.

CORAM : SHARMILA U. DESHMUKH, J.

DATE : JANUARY 29, 2026

P. C. :

1. Interim Application has been filed seeking to expunge the portions of Paragraph Nos. 7, 13, 20 and 21 of order dated 20th January, 2026.

2. Mr. Sakhardande, learned Senior Advocate appearing for Petitioner submits that inadvertently, on instructions, he has stated that NCLT, Chennai's order was lodged for adjudication in Chennai which was not the case as the Chennai order has not been lodged for adjudication and stamp duty has not been paid on the said order.

3. This Court while allowing the Petition has noted that the adjudicating authorities in Maharashtra cannot assess the stamp duty leviable on the merging of company which is within the jurisdiction of the Chennai bench as the necessary stamp duty has already been paid. Though Mr. Sakhardande would contend that the said part is severable, in my view as this Court has dealt with submission and supported its finding by taking into consideration the payment of stamp duty on the sanction order of NCLT, Chennai Bench, it would be appropriate to recall the order of 20th January, 2026 and hear the matter afresh.
4. Stand over to **30th January, 2026.**

[SHARMILA U. DESHMUKH, J.]