

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

INTERIM APPLICATION NO.2537 OF 2026

IN

WRIT PETITION NO.3413 OF 2024

Tenneco Clean Air India Private Limited

Through its Authorized Signatory

Mr. Phani Kishor Rao Nadella

...Applicant

Versus

Collector of Stamps (Enforcement-I),

Mumbai & Anr.

...Respondents

Mr. Zal Andhyrujina, Senior Counsel a/w Adv. Yash Pitroda &
Adv. Amrita Natarajan i/by Adv. Mayur Shetty C/o. Kochhar & Co.
for the Applicant.

Mr. N. C. Walimbe, Addl.GP a/w Adv. Reena A. Salunkhe, AGP
for the Respondent-State.

CORAM : SUMAN SHYAM &

SHYAM C. CHANDAK, JJ.

DATED : 6th APRIL, 2026

P.C. :-

1. Heard Mr. Andhyrujina, learned Senior Counsel appearing for the Applicant and Mr. Walimbe, learned Addl.GP appearing for the Respondent-State.
2. This Interim Application has been filed with the prayer to restore the Writ Petition No.3413 of 2024 which was disposed of by the Order dated 5th December, 2025 passed by this Court.
3. The Order dated 5th December, 2025 is reproduced hereinbelow for ready reference :-

- “1. Heard learned counsel for the parties.*
- 2. On 19 September 2025, after hearing the learned counsel for the parties and noting the fair statement made by Mr. Dighe, learned Additional Government Pleader, we made the following order :-*

“P.C.:-

- 1. Without presently deciding on the objection of alternate remedy raised by Mr. Kedar Dighe, learned Additional Government Pleader and upon taking cognisance of Mr. Dighe’s fair statement that if the Petitioner produce authenticated proof of having paid an amount of Rs.4,66,62,000/- to the Government of Tamil Nadu then, in terms of Section 19 of the Maharashtra Stamp Act, due credit would be given in respect of this amount. We grant the Petitioner an additional opportunity of producing such authentic proof to the concerned Adjudicating Authority i.e. the Collector of Stamps (Enforcement-I). If such authenticated proof is indeed produced within four weeks, the Adjudicating Authority, consistent with the statements today made before us, must consider whether the proof is authentic enough and if so, further consider granting the Petitioner benefits under Section 19 of the Maharashtra Stamp Act. The Adjudicating Authority must make an order uninfluenced by the orders that are now impugned in this Petition. This exercise must be completed within six weeks of the Petitioner’s producing authenticated proof as noted above.*
- 2. We defer the hearing of this Petition by keeping all the objections of the Respondents as to maintainability or entertainability open, to 5 December 2024.*
- 3. All concerned must act upon an authenticated copy of this order.”*
- 3. Mr. Kanade states that the petitioner is making efforts to bring additional proof regarding the payment of Rs.4,66,62,000/- from the*

Government of Tamil Nadu and would require some additional time. He request for additional time of three months.

4. Though, we have no difficulty in granting this additional time, we do not think that it is necessary to keep this petition pending. We dispose of this petition by granting the petitioner time of three months to produce proof of having paid an amount of Rs.4,66,62,000/- to the Government of Tamil Nadu. Such proof should be produced before the competent authority i.e. Collector of Stamp (Enforcement-I), Mumbai within this period of three months. If the same is produced, competent authority, must consistent with Mr. Dighe's statement made on instructions, consider whether the petitioner would be entitled to benefit/set off in terms of Section 19 of the Maharashtra Stamp Act without being influenced by the order now impugned in this petition. For this, competent authority must hear the petitioner and ultimately pass a reasoned order. This exercise will be completed within three months of the petitioner producing the proof.

5. All contentions of all parties all left open.

6. If the petitioner is still aggrieved by the competent authorities decision, the petitioner will have the liberty to challenge the same in accordance with law on its own merits.

7. The petition is disposed of in the above terms. No costs.

8. All concerned to act on an authenticated copy of this order."

4. Mr. Andhyrujina, learned Senior Counsel appearing for the Applicant submits that, Writ Petitioner is seeking restoration of the connected Writ Petition for the limited purpose of seeking extension of time for producing proof of deposit of an amount of Rs.4,66,62,000/- with the Government of Tamil Nadu as noted in the Order dated 5th December, 2025. It is also the submission of Mr. Andhyrujina that, in the mean time, the

Applicant has come to know that the rate of stamp duty has been reduced in the State of Tamil Nadu. Therefore, the Applicant would be entitled to avail such benefit under the law.

5. Responding to the above, Mr. Walimbe submits that, insofar as the prayer for extension of time to produce the proof is concerned, he would not have any objection. However, if the issues are sought to be re-opened then the State would like to file reply in the Interim Application.

6. Having heard the submissions of the learned Counsel for both sides and considering the limited nature of relief sought by the Applicant, we are of the view that, restoration of the Writ Petition would not be necessary merely for the purpose of extending the time for production of proof, as contemplated by the said Order, inasmuch as, the subject prayer can be granted by this Court even by an Order passed in this Interim Application.

7. We therefore clarify that, the Applicant would be entitled to further six months time, with effect from today, for furnishing the proof of depositing the amount with the Tamil Nadu Government. We have taken note of the assurance given by the learned Senior Counsel for the Applicant that no further extension of time would be sought by his client.

8. With the above observations, the Interim Application stand disposed of.

(SHYAM C. CHANDAK, J.)

(SUMAN SHYAM, J.)