

**IN THE HIGH COURT OF GUJARAT AT AHMEDABAD  
R/SPECIAL CIVIL APPLICATION NO. 1505 of 2026**

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**YOGESH MAHENDRAKUMAR JOSHI**

Versus

**STATE OF GUJARAT & ORS.**

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Appearance:

MR CHAITANYA S JOSHI(5927) for the Petitioner(s) No. 1

MR MITUL GAUTAM, AGP for the Respondent(s) No. 1,2,3,4

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**CORAM:HONOURABLE MR. JUSTICE NIRZAR S. DESAI**

**Date : 09/02/2026**

**ORAL ORDER**

1. Learned Assistant Government Pleader Mr. Mitul Gautam states that the authorized person to impose penalty is only the Superintendent of Stamps. However, on perusal of petition, this Court finds that there are two orders of punishment 13.05.2022 and 14.11.2024 whereby the the Superintendent of Stamps as well as Deputy Secretary, Revenue Department have imposed different punishments upon the present petitioner.

2. In view of the stand taken by respondent – State, let an authority higher than Superintendent of Stamps and Deputy Secretary, Revenue Department file an affidavit and clear the position.

3. List the matter on 12.02.2026.

**(NIRZAR S. DESAI,J)**

SHRIJIT PILLAI