

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/SPECIAL CIVIL APPLICATION NO. 2139 of 2026****FOR APPROVAL AND SIGNATURE:****HONOURABLE MR. JUSTICE HEMANT M. PRACHCHHAK**

=====		
Approved for Reporting	Yes	No
	Yes	--
=====		

SIEMENS GAMESA RENEWABLE POWER PRIVATE LIMITED

Versus

CHIEF CONTROLLING REVENUE AUTHORITY GUJARAT & ANR.

Appearance:

MR AMRISH D AHIR(10806) for the Petitioner(s) No. 1

MR. JAIMIN R DAVE(7022) for the Petitioner(s) No. 1

MR. YASH B SIKKA(17310) for the Petitioner(s) No. 1

MR VAIBHAV SHARMA AGP for the Respondent(s) No. 1,2

CORAM: HONOURABLE MR. JUSTICE HEMANT M. PRACHCHHAK**Date : 20/03/2026****ORAL JUDGMENT**

1. RULE returnable forthwith. Mr. Vaibhav Sharma, learned Assistant Government Pleader waives service of notice of rule for respondents.

2. With the consent of learned counsel appearing for the respective parties, the present petition is taken up for final hearing

and disposal.

3. Present petition is filed by the petitioner under Article 226 of the Constitution of India and under the provisions of the Gujarat Stamp Act, 1958 seeking following reliefs:-

“(A) YOUR LORDSHIPS be pleased to quash and set aside the impugned order / communication dated 13.12.2025 passed by Respondent No.1.

(B) YOUR LORDSHIPS be pleased to quash and set aside the order dated 22.07.2025 passed by Respondent No.2 whereby Stamp Duty and Penalty is imposed on the Petitioner under Section 39 of the Stamp Act;

In the alternative,

YOUR LORDSHIPS be pleased to direct Respondent No.1 to consider application filed under Section 53 of the Gujarat Stamp Act, 1958 along with connected application afresh on merits after affording the Petitioner a reasonable opportunity of personal hearing, in accordance with law and within such time as this Hon’ble Court may deem fit.

(C) Pending hearing, adjudication and final disposal of this petition, YOUR LORDSHIPS may be pleased to direct Respondents to deposit before the registry of this Hon’ble Court a sum of Rs.14,60,54,795/- (Rupees Fourteen Crores Sixty Lakhs Fifty Four Thousand Seven Hundred Ninety Five only) along with interest at the rate of 12% payable from the date of protest letter dated 05.08.2025.

(D) Any other and further Relief deemed just and proper be granted in the interest of justice; and

(E) To provide for the cost of this petition.”

4. It is contended that the petitioner has challenged the order / communication dated 13.12.2025 passed by respondent No.1 whereby without affording any opportunity of hearing to the petitioner, rejected the application filed by the petitioner under Section 53 read with Section 44 of the Gujarat Stamp Act (for short "the Act") on the ground that it was barred by law of limitation which is illegal, arbitrary and breach of the principles of natural justice. It is contended that without issuing any notice and/or affording any opportunity of hearing, respondent No.1 has proceeded to reject revision application preferred under Section 53 read with Section 44 of the Act on the ground that application seeking refund of stamp duty is time barred under Section 44(2) of the Act. It is also contended that respondent No.1 has failed to appreciate that the petitioner that the petitioner had filed application challenging the order dated 22.07.2025 passed by respondent No.2 and consequentially sought refund of the stamp duty and penalty paid under protest pursuant to order dated 22.07.2025 passed by respondent No.2 as per Section 44 of the Act. It is further contended that respondent No.1 has failed to appreciate that without pressing Section 44 of the Act into service, the revision was maintainable under Section 53 of the Act and it ought to have been adjudicated in accordance with the provisions of the Act.

5. Heard learned counsel for the petitioner and learned Assistant Government Pleader for the respondents at length. Perused the material placed on record.

6. Considering the facts and circumstances of the case and the

averments made in the petition and submissions of learned counsel for the respective parties, it appears that the petitioner has filed revision application under Section 53 r/w. Section 44 of the Act along with the application for condonation of delay, which came to be rejected by respondent No.1 without affording any opportunity of hearing to the petitioner and, therefore, the present petition is filed. Considering the aforesaid aspect, this Court is of the opinion that the petition deserves to be allowed.

7. It is worthwhile to refer to Section 53 of the Act which reads as under:-

"53. Control of and statement of case to Chief controlling Revenue Authority. - (1) the powers exercisable by a Collector under [Chapter III, Chapter IV and Chapter V] and under clause (a) of the first proviso to section 27 shall in all cases be subject to the control of the Chief Controlling Revenue Authority:

[Provided that the Chief Controlling Revenue Authority shall not entertain an application made by a person under sub-section (1), unless, -

(a) such application is presented within a period of [ninety days] from the date of order of the Collector:

[Provided that if the Chief Controlling Revenue Authority is satisfied that such person was prevented for sufficient reasons from presenting the application within the period specified above, he may allow such person to present the application within a further period of ninety days on payment of non-refundable amount of rupees one thousand for every thirty days or part thereof.]

(b) such person deposits twenty-five per cent, of the amount of duty or as the case may be amount of difference of duty payable by him in respect of subject matter of the instrument for which application has been made:

(2) If any Collector, acting under section 31 [section 32A] section 39 or section 40 feels doubt as to the amount of duty with which any instrument is chargeable, he may draw up a statement of the case, and refer it, with his own opinion thereon, for the decision of the Chief Controlling Revenue Authority.

(3) Such authority shall consider the case and send a copy of its decision to the Collector, who shall proceed to assess and charge the duty (if any) in conformity with such decision."

8. It is now well settled that if the Chief Controlling Revenue Authority is decided the application without giving any opportunity of hearing to the parties in order to exercise power under Section 53(a) of the Act, the action of the respondents deserves to be quashed and set aside. In view of the aforesaid aspects, it appears that the action on the part of respondent No.1 in rejecting the revision application without giving an opportunity of hearing to the petitioner is illegal, unjust and arbitrary and the same deserves to be quashed and set aside.

9. In the result, the petition is allowed. The impugned order / communication dated 13.12.2025 is hereby quashed and set aside and the matter is remanded back to respondent No.1 - authority to hear afresh after giving proper opportunity to the petitioner and considering the contentions raised by the petitioner available under the law and decide the same in accordance with law and on merits as early as possible. Rule is made absolute to the aforesaid extent.

(HEMANT M. PRACHCHAK,J)

V.R. PANCHAL

Original copy of this order has been signed by the Hon'ble Judge.
Digitally signed by: VIJAYKUMAR RAMESHBHAI PANCHAL(HC00171), PRINCIPAL PRIVATE SECRETARY, at High Court of Gujarat on 23/03/2026 17:52:30