

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/SPECIAL CIVIL APPLICATION NO. 4029 of 2026**

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MUKESHKUMAR HEMCHANDBHAI PANCHAL

Versus

THE STATE OF GUJARAT & ORS.

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Appearance:

MR. NISHIT P GANDHI(6946) for the Petitioner(s) No. 1
GOVERNMENT PLEADER for the Respondent(s) No. 1,2,3

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CORAM: HONOURABLE MS. JUSTICE VAIBHAVI D. NANAVATI

Date : 23/03/2026

ORAL ORDER

1. Heard Mr. Nishit P. Gandhi, learned advocate appearing for the petitioner.
2. By way of the present petition, petitioner herein has challenged the impugned order/communication dated 01.01.2026 being No. K.JMN.3.VASHI.72 (Annexure-V), wherein, by the impugned communication, the original orders dated 12.03.2025 and 26.08.2025 which were quashed by the Court by order dated 15.10.2025 in SCA No. 14662 of 2025, stands revised. The resultant effect is that the petitioner herein is directed to pay the short levy of premium of Rs.78,17,470/- vide communication dated 12.03.2025 (Annexure-P, Pg.63).
3. Mr. Nishit Gandhi, learned advocate submits that, upon

payment of premium, the petitioner sold the property to third party, wherein, the land in question was sold on 08.08.2023. It is submitted that, as such government resolution dated 18.09.2023 would not be applicable to the petitioner and government resolution dated 13.04.2023 would be applicable in the case of the petitioner, w.e.f. 15.04.2023. The petitioner originally applied on 09/15.03.2023 which is before the implementation of the government resolution dated 13.04.2023. Pursuant to the aforesaid, the order/communication came to be passed on 04.05.2023, wherein, the petitioner was asked to pay the amount of premium to the tune of Rs.1,56,34,940/-. The petitioner prayed for extension of time to pay the amount of premium, which was accordingly granted by order dated 02.06.2023. The petitioner thereafter made the payment on 07.06.2023, the same is placed on record at page-53 Annexure-K. Subsequent thereto, the petitioner herein was issued notice for the differential amount of premium/short levy of premium, because there was a discrepancy in computation of the Jantri rate, as per the opinion of the authority.

4. Mr. Gandhi, learned advocate also relies on the

government resolution dated 08.04.2025, wherein, the land as such is to be considered as an old tenure land, without levy of any premium.

5. Prima-facie, submissions advanced by Mr. Gandhi, learned advocate requires consideration. Issue **NOTICE** returnable on **02.04.2026**. Mr. Jayneel Parikh, learned AGP waives service of notice on behalf of the respondent no.1.

6. In the interregnum period, the impugned order/communication dated 01.01.2026 issued by the respondent no.2 – District Collector, Banaskantha being no. K.JMN.3.VASHI.72 (Annexure-V) is directed to be stayed, till the next date of hearing.

Direct service is permitted qua rest of the respondents.

Upon request made by Mr. Gandhi, learned advocate appearing for the petitioner, the present petition to be tagged with Special Civil Application No.2868 of 2026.

(VAIBHAVI D. NANAVATI,J)

NEHA