**IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**

**R/SPECIAL CIVIL APPLICATION NO. 6131 of 2026**

**FOR APPROVAL AND SIGNATURE:**

**HONOURABLE MR. JUSTICE HEMANT M. PRACHCHHAK**

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| Approved for Reporting | Yes | No |
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HIREN DHAMENDRA TALIA
Versus
CHIEF REVENUE CONTROLLING AUTHORITY, STATE OF GUJARAT, GANDHINAGAR & ORS.

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Appearance:
MR DEVDIP BRAHMBHATT(3490) for the Petitioner(s) No. 1
MR. UTSAV H KHAMAR(14493) for the Petitioner(s) No. 1
MR NIKUNJ KANARA AGP for the Respondent(s) No. 1,2

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CORAM:**HONOURABLE MR. JUSTICE HEMANT M. PRACHCHHAK**

**Date : 29/04/2026**

**JUDGMENT**

1. RULE returnable forthwith. Mr. Nikunj Kanara, learned AGP for the respondents waives service of notice of rule on behalf of the respondents.

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

3. Present petition is filed by the petitioner under Articles 14, 19 and 226 of the Constitution of India read with the provisions

of Gujarat Stamp Act, 1958 seeking following reliefs:

> *"(A) YOUR LORDSHIPS may be pleased to issue a writ of mandamus or a writ in the nature of mandamus or any other appropriate writ directing the Respondent No. 1-Chief Revenue Controlling Authority to hear the main matter on merits by quashing and setting aside the impugned order dated 20.01.2026 passed by learned Chief Revenue Controlling Authority, Gujarat State, Gandhinagar passed Stamp/appeal/53(1)/Surat- 2/04/2026/591;*
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> *(A) YOUR LORDSHIPS may be pleased to issue a writ of mandamus or a writ in the nature of mandamus or any other appropriate writ or order directing the respondent authority to refund the excess stamp duty plus penalty deposited by the petitioner as per the Order of the respondent no. 2-Deputy Collector by quashing and setting aside the impugned orders dtd.: 20.01.2026 and order dtd.: 16.07.2025;*
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> *(B) Such other and further relief, as, are deemed fit, in the facts and circumstances of this ease may kindly be granted."*

4. Brief facts giving rise to the present petition are that, the petitioner entered into Sale Deed with respect to non agricultural land bearing City survey No. NA241/1 admeasuring 10622.40 sq. mtrs., having Sheet no.- NA99 situated in Mouje- Vanz, Taluka Choryasi, District-Surat, Sub-district Surat- 6 (Kumbhariya) with Manuben Ishwarbhai Naginbhai and 15 others for consideration of Rs. 1,93,00,000. That, the said Sale Deed came to be presented on 19.09.2024 before the sub registrar office Surat- 6 (Kumbhariya) and registered on 25.03.2026 vide registration no.- 7331. That, during presentation, the concerned sub-registrar has evaluated stamp duty considering the market value as Rs.

5,84,23200/- instead of stamp duty paid by the petitioner on actual Consideration value i.e. of Rs. 1,93,00,000/- and evaluated deficit stamp duty of Rs. 19,17,037/- Thereafter, the Sale deed in question was referred to the Deputy Collector, Stamp Duty Valuation Department-2, Surat, by concerned sub- registrar officer, wherein impugned order dated 16.07.2025 was passed and deficit stamp duty of Rs. 38,25,528/- was evaluated together with penalty of Rs. 1,000/- imposed considering market value of Rs. 9,73,72,000/-. Thereafter, the present petitioner approached Respondent-1 Chief Revenue Controlling Authority, Gandhinagar challenging the impugned order passed by Respondent 2, by preferring Appeal under Section 53(1) along with an application for condonation of delay which came to be dismissed vide order dated 20.01.2026 on the ground of maintainability, since the appeal was preferred after 185 days from the impugned order of respondent no.2.

5. Being aggrieved by the impugned orders dated 16.07.2025 and 20.01.2026 passed by respondent authorities, the petitioner has preferred this petition.

6. Heard Mr. Devdip Brahmbhatt, learned counsel for the petitioner and Mr. Nikunj Kanara, learned AGP for the respondents. Perused the materials available on record.

7. I have heard the learned advocates appearing for the respective parties and perused the material placed on record. I have also considered the impugned orders passed by the

respondent authorities. In the present case, the petitioner has preferred an appeal before respondent no.1 challenging the impugned order dated 16.07.2025 passed by Respondent 2 along with an application for condonation of delay which came to be dismissed vide order dated 20.01.2026 on the ground of maintainability, since the appeal was preferred after 185 days from the impugned order of respondent no.2. Thus, there is a gross delay in preferring the appeal before the respondent no.1 appellate authority.

7.1 At this juncture it would be appropriate to refer to the decision of the Hon'ble Supreme Court in case of **Prabhakar vs. Joint Director Sericulture Department and another** reported in **(2015) 15 SCC 1** wherein the Hon’ble Supreme Court has discussed with regard to the existence of the industrial dispute for a long period and such a long period without any explanation cannot be considered by the Court. In the present case, Mr. Brahmbhatt, learned counsel has not given sufficient explanation with regard to inordinate delay of 185 days. In the said decision, the Hon'ble Supreme Court has considered the fact that even otherside has taken defence with regard to the delay in approaching the Labour Court, the Labour Court ought to have considered the aspect of delay though the delay was not properly explained under the provisions the Limitation Act is not applicable. Even this Court has decided the petition being **Special Civil Application No.3643 of 2019** and dismissed the same where the delay of six years has been caused in preferring the award and/or petition. Considering the decision of the Hon'ble Supreme Court in the case of **Prabhakar** (supra) and the order of this Court rendered in **Special Civil Application No.3643 of 2019**, no case is made out to entertain the present petition.

8. In view of the above, the present petition being meritless deserves to be dismissed and hence, it is dismissed. Rule is discharged.

**(HEMANT M. PRACHCHHAK,J)**

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