

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/SPECIAL CIVIL APPLICATION NO. 8965 of 2025**

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DCW LIMITED

Versus

THE STATE OF GUJARAT & ORS.

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Appearance:

MR MIHIR JOSHI, SR. ADVOCATE FOR GANDHI LAW
ASSOCIATES(12275) for the Petitioner(s) No. 1
MR NIKUNJ KANARA, AGP for the Respondent(s) No. 1,2,3

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CORAM:HONOURABLE MR. JUSTICE NIRAL R. MEHTA**Date : 14/07/2025****ORAL ORDER**

1. Heard learned senior advocate Mr.Mihir Joshi for the petitioner and learned Assistant Government Pleader Mr.Nikunj Kanara for the respondents.

2. At the outset, learned senior advocate Mr.Joshi for the petitioner submitted that petitioner is having movable and immovable properties within and outside the State of Gujarat. Learned senior advocate submitted that certain loans have been raised by the petitioner on movable as well as immovable properties situated within and outside the State of Gujarat. Learned senior advocate further pointed out that while raising loan, those movable as well as immovable properties were hypothecated and

mortgaged with the financial institution. After the said transaction, petitioner requires to create charge and the same is also registered and thereafter as per the provisions of the Companies Act, the said creation of charge has to be uploaded to the Registrar of Companies situated within the State of Gujarat as the registered office of the company is in the State of Gujarat. On such intimation being uploaded in the Registrar of Companies in the State of Gujarat, Registrar of Companies, in turn, intimated the Collector (Stamp) about insufficient stamp duty being paid on such document.

2.1 In turn, the Collector (Stamp), issued notice under Section 68 to the petitioner for producing a document, to which the petitioner has provided photocopy of such document. It is the say of the petitioner that such photocopy has been impounded by the Collector and thereafter adjudication taken place. The petitioner has challenged the said adjudication before CCRA. Having failed there, approached this Court by way of present petition.

2.2 Learned senior advocate Mr.Joshi, at the first instance, submitted that the Collector has got no power to impound the photocopy of the

document under Section 68 which is executed before April, 2025. Learned senior advocate further submitted that even the adjudication that has been undertaken by the authorities is fundamentally faulty. According to learned senior advocate Mr.Joshi, in view of provisions of Section 33 read with Section 39, such adjudication could not have been on the photocopy but while the adjudication the authorities must have in hand the original document.

2.3 Learned senior advocate submitted that because of the impugned order, now, the authorities have started refusing registration of the document of the petitioners with regard to other properties on the ground of arrears.

3. Learned Assistant Government Pleader Mr.Kanara, at the outset, requested for some time so as to take instructions about locking of account of the petitioner by which other document of the petitioners are being refused to be registered.

4. At his request, for this purpose, matter is adjourned to 18th July, 2025.

5. On the next date, learned Assistant Government Pleader shall take instructions at

least on the locking of the account of the petitioner which has prevented the petitioner from entering into any further deeds.

(NIRAL R. MEHTA, J)

ANUP

Original copy of this order has been signed by the Hon'ble Judge.
Digitally signed by: ANUP VYOMESH PARIKH(HC00956), PRINCIPAL PRIVATE SECRETARY, at High Court of Gujarat on 16/07/2025 17:36:23