

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/SPECIAL CIVIL APPLICATION NO.8957 of 2026

=====

M/S HIMGIRI CORPORATION
Versus
OFFICE OF SUPERINTENDENT OF STAMPS AND INSPECTOR GENERAL OF
REGISTRATION, GANDHINAGAR & ANR.

=====

Appearance :

MR S N SOPARKAR, SENIOR COUNSEL ASSISTED BY MR. MANYA N ANJARIA
for the Petitioner.

MR NIKUNJ KANARA, AGP for the Respondent Nos.1,2

=====

CORAM:HONOURABLE MR. JUSTICE NIRZAR S. DESAI

Date : 09/07/2026
ORAL ORDER

I have heard Mr. S. N. Soparkar, learned Senior Counsel assisted by Mr. Manya N. Anjaria for the petitioner and Mr. Nikunj Kanara, learned Assistant Government Pleader appearing for the respondents.

2. Learned Senior Counsel Mr. Soparkar submitted that though the land has remained as it is and the same has never been transferred, it is only on account of composition and Partnership Deed having been changed from time to time and even the last document of the year 2015 also was registered by the respondents after receiving the payment of sufficient Stamp Duty for which there is no dispute, now vide notices dated 9.6.2025 and 20.3.2026, the respondents have demanded a sum of Rs.22,49,01,851/- from the petitioner when the land was sought to be transferred to the third party and along with the Conveyance Deed, the Partnership Deeds were attached, now the respondents are going behind the

aforesaid Transfer Deeds and taking into consideration the Transfer Deeds, are demanding the stamp duty of more than Rs.22 Crores which is not permitted in view of the **Division Bench decision of this Court in the case of Collector of Stamp v. Tulsi Rice and Pulse Mills reported in AIR 2021 GUJARAT 72** wherein the Full Court judgment in the case of **Velo Industries v. Collector, Bhavnagar, reported in 1971 ITR 291** as well as the decision of the Hon'ble Supreme Court in the case of **Commissioner of Income Tax, Madhya Pradesh, Nagpur and Bhandara v. Dewas Cine Corporation, reported in AIR 1968 SC 676** as well as the decision of the Hon'ble Supreme Court in the case of **Addanki Narayanappa v. Bhaskara Krishnappa (Dead) and thereafter his heirs, reported in AIR 1966 SC 1300** were considered. On the basis of the aforesaid decisions, it is submitted that the Division Bench has held that in case of change of Partnership, the same would not attract any stamp duty as a conveyance and the stamp duty would require only in case of transfer or assignment of land to third parties. In the instant case, the petitioner has already paid the stamp duty towards the transfer. But what is now being demanded is the stamp duty taking into consideration the earlier change in the constitution of the Firm which according to learned Senior Counsel Mr. Soparkar is not permissible in view of aforesaid decisions.

3. Mr. Nikunj Kanara, learned Assistant Government Pleader appearing for the respondents requests for time to take necessary instructions and to file detailed reply.

4. Considering the above, **issue notice to the respondents returnable on 14.7.2026.** Learned Assistant

Government Pleader waives service of notice on behalf of respondents. In the meantime, there shall be ad-interim relief in terms of paragraph 11 (C).

To be listed immediately after fresh matters.

(NIRZAR S. DESAI,J)

SAVARIYA

Original copy of this order has been signed by the Hon'ble Judge.
Digitally signed by: RAJNISH NARENDRA SAVARIYA(HC00179), PRINCIPAL PRIVATE SECRETARY, at High Court of Gujarat on 09/07/2026 15:06:19