



Swapnil



**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO. 10879 OF 2018**

Bhujangrao Tukaram Ogale and Ors. ...Petitioners

Vs.

Sub- Registrar , Class I and Ors. ...Respondent

Mr. C. K. Pendse a/w. Mr. Prashant Jadhav for the petitioners.

Ms. Savina Crasto, AGP for the State.

CORAM : GAURI GODSE, J.

DATE : 8th MAY 2026

ORDER :

1. This writ petition is filed to challenge the order dated 10th October 2017, passed under Section 32B of the Maharashtra Stamp Act, 1958, rejecting the petitioners' appeal to challenge the order dated 1st March 2017, passed by the adjudicating authority to decide the show cause notice issued to the petitioners. It is held that the stamp duty paid at the time of the registration of the document was incorrect and that a higher stamp duty is payable, as the subject land is part of the notification dated 14th November 1991 under Section 32(1) of the Maharashtra Industrial Development Act 1961.



2. Learned counsel for the petitioners submits that the Maharashtra Industrial Development Corporation (“MIDC”) had issued a letter dated 26th March 2015 stating that the land was not acquired by the MIDC. He, therefore, submits that since the land was never acquired by the MIDC, the document was correctly valued as the land was agricultural on the date of the registration of the document.

3. I have perused the show cause notice, the reply filed by the petitioners, the order passed by the stamping authority, and the impugned order of the appellate authority. The intimation dated 26th March 2015 relied upon by the petitioner is considered in the impugned order. The appellate authority had held that, as per a letter dated 14th June 2016 issued by the MIDC, the subject land is part of the Notification dated 14th November 1991 under Section 32(1) of the MIDC Act 1961, and the subject land falls within the limits of the MIDC. Hence, the petitioners’ contention that the stamp duty payable on the land would be based on the valuation of the land as agricultural land is not accepted.

4. Thus, it is held that considering the vesting in MIDC in view of the Notification under the Act of 1961, the subject



land cannot be considered as agricultural land for the purpose of payment of stamp duty at the time of registration of the document on 6th May 2015. The notifications issued under the Act of 1961 are not disputed. Hence, I do not see any illegality or perversity in the impugned order, warranting any interference in the exercise of the discretionary jurisdiction under Article 227 of the Constitution of India.

5. The writ petition is dismissed.

[GAURI GODSE, J.]