
IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION (L) NO.5203 OF 2026

Sandeep Jayantilal Gala

...Petitioner

Versus

Office of the Inspector General of

Registration and Collector of Stamps

...Respondent

Mr. Ansh Agal *i/b Jain Law Partners LLP, for Petitioner.*

Ms. Gauri Sawant, *AGP for State.*

CORAM: SOMASEKHAR SUNDARESAN, J.

DATE : MAY 5, 2026

ORDER :

1. This Writ Petition has been filed challenging a communication of Respondent No.2, Collector of Stamps, Andheri, dated March 23, 2023, whereby the Collector has refused to adjudicate the stamp duty payable on a Sale Deed dated June 15, 2015 ("***Sale Deed***").
2. Today, the Learned AGP tenders across the bar, a Letter dated April 29, 2026, and a computation and adjudication of stamp duty on the Sale Deed, also of the same date. The same is taken on record and marked 'X' for identification. By the said Letter, the Stamp Authority has actually

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adjudicated the instrument impounded by the Learned Arbitral Tribunal. In these circumstances, nothing survives in this Petition.

3. The Respondents are cautioned about the refusal to adjudicate the instrument, which has led to an avoidable delay in conduct of the arbitration proceedings. The Office of Respondent No.2 is directed to be careful in the future of the stance to be taken when impounded instruments are presented for adjudication.

4. Nothing contained in this Order is an expression of an opinion on the accuracy of the computation. All contentions in that regard are left open. The instrument in question having been adjudicated, it would now be for the Petitioner to proceed before the arbitrator after paying the requisite stamp duty without prejudice to his entitlements, if any, to challenge the accuracy of the adjudication.

5. In the result, the Impugned Order, namely, the communication dated ***March 23, 2026***, is hereby quashed and set aside.

6. The Petition is hereby ***finally disposed of***.

7. All actions required to be taken pursuant to this order shall be taken upon receipt of a downloaded copy as available on this Court's website.

[SOMASEKHAR SUNDARESAN, J.]