



Shephali

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION (L) NO. 35036 OF 2022

Saurer Textile Solutions Pvt Ltd ...Petitioner
Versus
The State of Maharashtra & Ors ...Respondents

WITH
WRIT PETITION NO. 532 OF 2022

Tata Autocomp Systems Ltd ...Petitioner
Versus
The State of Maharashtra & Ors ...Respondents

WITH
WRIT PETITION (L) NO. 487 OF 2022

Indexone Infracon Pvt Ltd ...Petitioner
Versus
The State of Maharashtra & Ors ...Respondents

WITH
WRIT PETITION (L) NO. 504 OF 2022

West India Continental Oil Fats Pvt Ltd ...Petitioner
Versus
The State of Maharashtra & Ors ...Respondents

WITH

**WRIT PETITION NO. 781 OF 2018**

Pratapbhai K Kanabar & Ors ...Petitioners
Versus
The State of Maharashtra & Ors ...Respondents

WITH**WRIT PETITION NO. 986 OF 2019**

Kona Seema CHSL & Ors ...Petitioners
Versus
The State of Maharashtra & Ors ...Respondents

WITH**WRIT PETITION NO. 1163 OF 2022**

Indexone International Pvt Ltd ...Petitioner
Versus
The State of Maharashtra & Ors ...Respondents

WITH**WRIT PETITION NO. 532 OF 2022**

Tata Autocomp Systems Ltd ...Petitioner
Versus
The State of Maharashtra & Ors ...Respondents

WITH**WRIT PETITION NO. 813 OF 2018**

Aum GM Heights ...Petitioner
Versus
The State of Maharashtra & Ors ...Respondents



WITH
WRIT PETITION (L) NO. 2342 OF 2023

JSK Industries Pvt Ltd	...Petitioner
<i>Versus</i>	
State of Maharashtra	...Respondent

WITH
WRIT PETITION NO. 679 OF 2018

GM Developers	...Petitioner
<i>Versus</i>	
The State of Maharashtra & Ors	...Respondents

WITH
WRIT PETITION NO. 1157 OF 2022

WITH
INTERIM APPLICATION (L) NO. 15764 OF 2022

IN
WRIT PETITION NO. 1157 OF 2022

KRYFS Power Components Ltd	...Petitioner
<i>Versus</i>	
The State of Maharashtra & Ors	...Respondents

WITH
WRIT PETITION NO. 1132 OF 2022

Responsive Industries Ltd	...Petitioner
<i>Versus</i>	
The State of Maharashtra through Department of	...Respondents



Registration and Stamps & Ors

WITH

WRIT PETITION (L) NO. 3347 OF 2023

POSCO Maharashtra Steel Pvt Ltd ...Petitioner

Versus

The State of Maharashtra & Ors ...Respondents

WITH

WRIT PETITION NO. 1290 OF 2023

Sandhya Organic Chemical Pvt Ltd ...Petitioner

Versus

The State of Maharashtra ...Respondent

WITH

WRIT PETITION NO. 1013 OF 2023

Novateur Electrical and Digital Systems India Pvt Ltd ...Petitioner

Versus

The State of Maharashtra ...Respondent

WITH

WRIT PETITION NO. 1996 OF 2018

Jayesh Kantilal Shah & Ors ...Petitioners

Versus

The State of Maharashtra & Ors ...Respondents

WITH

WRIT PETITION (L) NO. 7193 OF 2023



Asian Solvochem Pvt Ltd ...Petitioner
Versus
The State of Maharashtra ...Respondent

WITH
WRIT PETITION (L) NO. 7239 OF 2023

Crescent Organics Pvt Ltd ...Petitioner
Versus
The State of Maharashtra ...Respondent

WITH
WRIT PETITION NO. 1090 OF 2023

Ramnijklal S Gosalia & Co ...Petitioner
Versus
The State of Maharashtra through Department ...Respondents
Registration and Stamps

WITH
WRIT PETITION (L) NO. 7781 OF 2023

Whirlpool of India Ltd ...Petitioner
Versus
The State of Maharashtra ...Respondent

WITH
WRIT PETITION NO. 4218 OF 2022

Cambro Nilkamal Pvt Ltd ...Petitioner
Versus
The State of Maharashtra & Ors ...Respondents



WITH
WRIT PETITION NO. 3364 OF 2022

Nilkamal Ltd ...Petitioner
Versus
The State of Maharashtra through the ...Respondents
Department of Registration and Stamps & Ors

WITH
WRIT PETITION NO. 3375 OF 2022

Nilkamal Storage Systems Pvt Ltd ...Petitioner
Versus
The State of Maharashtra ...Respondent

WITH
WRIT PETITION (L) NO. 9508 OF 2023

Carraro India Pvt Ltd ...Petitioner
Versus
The State of Maharashtra ...Respondent

WITH
WRIT PETITION NO. 3264 OF 2022

WITH
INTERIM APPLICATION (L) NO. 20064 OF 2022

IN
WRIT PETITION NO. 3264 OF 2022

Tata Motors Passenger Vehicles Ltd ...Petitioner
Versus
The State of Maharashtra & Ors ...Respondents



WITH
WRIT PETITION NO. 1819 OF 2022
WITH
INTERIM APPLICATION (L) NO. 20026 OF 2022
IN
WRIT PETITION NO. 1819 OF 2022

Tata Motors Ltd	...Petitioner
<i>Versus</i>	
The State of Maharashtra & Ors	...Respondents

WITH
WRIT PETITION (L) NO. 11152 OF 2022

Tata Hitachi Construction Machinery Co Pvt Ltd	...Petitioner
<i>Versus</i>	
The State of Maharashtra & Ors	...Respondents

WITH
WRIT PETITION NO. 4275 OF 2022

Jaguar Land Rover India Ltd	...Petitioner
<i>Versus</i>	
The State of Maharashtra & Ors	...Respondents

WITH
WRIT PETITION NO. 4266 OF 2022

Abhishri Packaging Pvt Ltd	...Petitioner
<i>Versus</i>	
The State of Maharashtra & Ors	...Respondents



WITH
WRIT PETITION NO. 3884 OF 2021

Viraj Profiles Ltd	...Petitioner
<i>Versus</i>	
The State of Maharashtra & Ors	...Respondents

WITH
WRIT PETITION NO. 412 OF 2023

Golden Agri Resources India Pvt Ltd	...Petitioner
<i>Versus</i>	
The State of Maharashtra through Department of Registration and Stamps & Ors	...Respondents

WITH
WRIT PETITION NO. 514 OF 2023

CEAT Ltd	...Petitioner
<i>Versus</i>	
The State of Maharashtra through Department of Registration and Stamps & Ors	...Respondents

WITH
WRIT PETITION NO. 2487 OF 2022

Jiwarajka Textiles Industries	...Petitioner
<i>Versus</i>	
The State of Maharashtra & Ors	...Respondents

WITH
WRIT PETITION NO. 525 OF 2023



Unify Texturisers Pvt Ltd ...Petitioner
Versus
The State of Maharashtra & Ors ...Respondents

WITH
WRIT PETITION NO. 2001 OF 2019

Jain Farm Fresh Foods Ltd ...Petitioner
Versus
The State of Maharashtra & Ors ...Respondents

WITH
WRIT PETITION NO. 422 OF 2023

Jain Irrigation Systems Ltd ...Petitioner
Versus
The State of Maharashtra ...Respondent

WITH
WRIT PETITION (L) NO. 17566 OF 2022

Sumitomo Chemicals India Ltd ...Petitioner
Versus
The State of Maharashtra & Ors ...Respondents

WITH
WRIT PETITION NO. 2858 OF 2022

Mangalam Organics Ltd ...Petitioner
Versus
The State of Maharashtra & Ors ...Respondents

WITH

**WRIT PETITION (L) NO. 18022 OF 2022**

Filatex India Ltd ...Petitioner
Versus
The State of Maharashtra & Ors ...Respondents

WITH**WRIT PETITION NO. 2521 OF 2018**

MIG (Bandra) Realtors and Builders Pvt Ltd ...Petitioner
Versus
The Hon'ble Controlling Revenue authority and ...Respondents
Inspector General of Registration and Controller
of Stamps Pune & Ors

WITH**WRIT PETITION NO. 2566 OF 2019**

Vasuprada Developers Pvt Ltd ...Petitioner
Versus
The State of Maharashtra & Ors ...Respondents

WITH**WRIT PETITION NO. 560 OF 2023**

UPL Ltd ...Petitioner
Versus
The State of Maharashtra & Ors ...Respondents

WITH**WRIT PETITION NO. 4886 OF 2022**



Prateek Vinod Jatia ...Petitioner
Versus
Bureau of Immigration Ministry of Home Affairs ...Respondents
& Ors

WITH
WRIT PETITION (L) NO. 22235 OF 2022

Perfect Filaments Ltd ...Petitioner
Versus
The State of Maharashtra & Ors ...Respondents

WITH
WRIT PETITION (L) NO. 23214 OF 2022

Stovec Industries Ltd ...Petitioner
Versus
The State of Maharashtra & Ors ...Respondents

WITH
WRIT PETITION NO. 2891 OF 2017

Shailesh Muni & Anr ...Petitioners
Versus
The State of Maharashtra & Ors ...Respondents

WITH
WRIT PETITION (L) NO. 23846 OF 2022

Morepen Laboratories Ltd ...Petitioner
Versus
The State of Maharashtra & Ors ...Respondents

WITH

**WRIT PETITION (L) NO. 23927 OF 2022**

Haier Appliances India Pvt Ltd ...Petitioner
Versus
The State of Maharashtra & Ors ...Respondents

WITH**WRIT PETITION (L) NO. 24973 OF 2022**

Genus Power Infrastructure Ltd ...Petitioner
Versus
The State of Maharashtra through the ...Respondents
Department of Registration and Stamps & Ors

WITH**WRIT PETITION NO. 64 OF 2023**

Sanathan Textiles Ltd ...Petitioner
Versus
The State of Maharashtra & Ors ...Respondents

WITH**WRIT PETITION NO. 3578 OF 2018**

Silvex Developers Pvt Ltd ...Petitioner
Versus
The State of Maharashtra & Ors ...Respondents

WITH**WRIT PETITION (L) NO. 26947 OF 2022**

Century Enka Ltd ...Petitioner



Versus

The State of Maharashtra & Ors

...Respondents

WITH

WRIT PETITION NO. 119 OF 2023

Ultratech Cement Ltd

...Petitioner

Versus

The State of Maharashtra & Ors

...Respondents

WITH

WRIT PETITION NO. 124 OF 2023

GSP Corp Science Pvt Ltd

...Petitioner

Versus

The State of Maharashtra through the
Department of Registration and Stamps & Ors

...Respondents

WITH

WRIT PETITION NO. 3433 OF 2019

MIG Cooperative Housing Society Group-II Ltd
& Anr

...Petitioners

Versus

The State of Maharashtra & Ors

...Respondents

WITH

WRIT PETITION (L) NO. 30601 OF 2022

Fiat India Automobiles Pvt Ltd

...Petitioner

Versus

The State of Maharashtra through the
Department of Registration and Stamps & Ors

...Respondents



WITH
WRIT PETITION NO. 4045 OF 2022

Parakh Foods and Oils Ltd	...Petitioner
<i>Versus</i>	
The State of Maharashtra & Ors	...Respondents

WITH
WRIT PETITION NO. 3513 OF 2018

Virendra Hasmukhbhai Bhagat & Ors	...Petitioners
<i>Versus</i>	
The State of Maharashtra Ministry of Revenue and Forest & Ors	...Respondents

WITH
WRIT PETITION NO. 50 OF 2023

Indorama Yarns Pvt Ltd	...Petitioner
<i>Versus</i>	
The State of Maharashtra & Ors	...Respondents

WITH
WRIT PETITION (L) NO. 31098 OF 2022

Indo Rama Synthetics (India) Ltd	...Petitioner
<i>Versus</i>	
The State of Maharashtra through the Department of Registration and Stamps & Ors	...Respondents

WITH
WRIT PETITION NO. 145 OF 2022



Aarti Drugs Ltd ...Petitioner

Versus

The State of Maharashtra through Principal ...Respondents
Secretary Government of Maharashtra & Ors

WITH

WRIT PETITION NO. 4847 OF 2022

Tarz Distribution India Pvt Ltd ...Petitioner

Versus

The State of Maharashtra ...Respondent

WITH

WRIT PETITION NO. 420 OF 2023

Canpack India Pvt Ltd ...Petitioner

Versus

The State of Maharashtra ...Respondent

WITH

WRIT PETITION NO. 4490 OF 2022

Arch Pharmalabs Ltd ...Petitioner

Versus

The State of Maharashtra & Ors ...Respondents

WITH

WRIT PETITION NO. 4401 OF 2022

WITH

INTERIM APPLICATION NO. 1540 OF 2023

IN

WRIT PETITION NO. 4401 OF 2022



Prateek Vinod Jatia ...Petitioner
Versus
Bureau of Immigration & Ors ...Respondents

WITH

WRIT PETITION NO. 4824 OF 2022

Environ Speciality Chemicals Pvt Ltd ...Petitioner
Versus
The State of Maharashtra notice to be served ...Respondents
through Principal Secretary & Ors

WITH

WRIT PETITION (L) NO. 35848 OF 2022

Rieter India Pvt Ltd ...Petitioner
Versus
The State of Maharashtra through the ...Respondents
Department of Registration and Stamps & Ors

WITH

WRIT PETITION NO. 463 OF 2023

Parakh Agro Industries Ltd ...Petitioner
Versus
The State of Maharashtra ...Respondent

WITH

WRIT PETITION NO. 90 OF 2023

Elica PB Whirlpool Kitchen Appliances Pvt Ltd ...Petitioner
Versus
The State of Maharashtra ...Respondent



WITH
WRIT PETITION NO. 122 OF 2023

Aarti Industries Ltd	...Petitioner
<i>Versus</i>	
The State of Maharashtra	...Respondent

WITH
WRIT PETITION NO. 127 OF 2023

Aarti Pharmalabs Ltd	...Petitioner
<i>Versus</i>	
The State of Maharashtra	...Respondent

Mr Navroz Seervai, Senior Advocate, with Yash Momaya, Nishit Dhruva, Niyati Merchant, Yash Dhruva & Harsh Sheth, i/b MDP & Partners, for the Petitioner in WPL/35036/2022, WP/560/2023, WPL/17566/2022, WP/514/2023, WP/3264/2022, WPL/11152/2022, WP/4275/2022, WP/1819/2022, WP/532/2022, WP/119/2023, WPL/26947/2022 & WPL/30601/2022.

Dr Milind Sathe, Senior Advocate, with Bhushan Deshmukh, Nishit Dhruva, Niyati Merchant, Yash Dhruva & Harsh Sheth, i/b MDP & Partners, for the Petitioner in WP/420/2023.

Mr Nishit Dhruva, with Niyati Merchant, Yash Dhruva & Harsh Sheth, i/b MDP & Partners, for the Petitioner in WPL/504/2022, WPL/487/2021, WP/1157/2022, WP/1163/2022, WP/4218/2022, WP/1132/2022, WP/3375/2022, WP/3364/2022, WP/2487/2022, WP/412/2023, WP/4266/2022, WP/385/2023, WPL/18022/2022, WP/422/2023, WP/525/2023, WP/64/2023, WPL/23846/2022, WPL/22235/2022, WP/124/2023, WPL/24973/2022, WPL/23214/2022, WPL/35848/2022, WPL/3347/2023, WP/1290/2023,,



WPL/31098/2022, WP/4045/2022, WP/50/2023, & WP/463/2023.

Mr Ashish Rao, *with Nishit Dhruva, Niyati Merchant, Yash Dhruva & Harsh Sheth, i/b MDP & Partners, for the Petitioner in WP/3884/2021.*

Mr Sandeep Sajdeva, *with Mukund Madekar, i/b Madekar & Co, for the Petitioner in WPL/9508/2023 & 9960/2023.*

Mr Prasannan Namboodiri, *with Tejal Darekar, for the Petitioner, in WP/4587/2022, WP/4490/2022, WP/4824/2022, WP/122/2023, WP/127/2023.*

Mr Anandaday Mishra, *with Siddharth Kakka, i/b AM Legals, for the Petitioners in WPL/2342/2023.*

Ms Pooja Deshmukh, *for the Petitioner in WPL/23927/2022.*

Mr Anil R Mishra, *for Petition in WP/2891/2017.*

Mr SL Shah, *i/b Shah Legal, for the Petitioner in WP/7469/2023, WP/7193/2023 & WP/7239/2023.*

Mr Nirman Sharma, *i/b Kavita Shah, for the Petitioner in WP/679/2018 & WP/813/2018.*

Mr Sandeep C, *with S Manjesh, for the Petitioner in WPL/7781/2023.*

Ms Pratibha R, *i/b J Law Associates, for the Petitioners in WP/986/2019, WP/2001/2019 & WP/2566/2019.*

Mr Sanjeel Kadam, *i/b Kadam & Co, for the Petitioner in WP/3578/2018.*

Ms Rujuta Patil, *with Hasan M, i/b Negandhi Shah & Himayatullah, for the Petitioner in WP/252/2018.*

Mr Ashok Singh, *for the Petitioner in WP/2858/2022.*

Lizum Wangdi, *with Anukul Seth & Abhijeet Swaroop, for the Petitioner in WP/3657/2023.*

Mr Amrut M Vernekar, *Suraj S Ghogare, for the Petitioner in WP/3433/2019.*

Mr Santosh Mishra, *i/b Kochhar & Co, for the Petitioner in WP/145/2023.*

Dr Birendra Saraf, Advocate General, *with Jyoti Chavan, AGP, for the Respondent-State in WP/3884/2021, WPL/11152/2022, WP/2487/2022 WP/525/2023.*

Dr Birendra Saraf, Advocate General, *with Kedar Dighe, AGP, for the Respondents Nos. 1 & 2-State in WP/532/2022,*



WPL/487/2022, WPL/504/2022, WP/3364/2022, WP/3375/2022, WP/1819/2022, WP/4275/2022, WP/3264/2022, WP/4266/2022, WP/385/2023, WP/422/2023, WPL/18022/2022, WP/560/2023, WPL/22235/2022, WPL/23214/2022. WPL/23846/2022, WPL/23927/2022, WPL/24973/2022, WP/64/2023, WPL/26947/2022, WP/119/2023, WP/124/2023, WPL/3060/2022, WP/50/2023, WPL/35036/2022, WP/145/2023, WP/4847/2022, WPL/31098/2022, WP/420/2023, WP/4824/2022, WP/4401/2022, WP/463/2023, WPL/35036/2022, WPL/35848/2022, WP/9508/2023, WPL/16455/2022, WPL/16459/2022, WPL/18022/2022, WPL/20761/2022, WPL/28191/2022, WPL/28193/2022, WPL/30601/2022, WPL/31087/2022, WPL/31957/2022, WPL/32598/2022, WPL/33199/2022, WPL/37972/2022 & WPL/17566/2022.

Dr Birendra Saraf, Advocate General, with Abhay Patki, Addl GP, for the Respondent-State in WP/986/2019, WPL/7193/2023, WP/2001/2019 & WP/2891/2017.

Dr Birendra Saraf, Advocate General, with Milind More, Addl GP, for the Respondent-State in WPL/7239/2023, WP/1090/2023, WP/412/2023 & WP/4045/2022.

Dr Birendra Saraf, Advocate General, with Smt PH Kantharia, GP, for the Respondent-State in WP/1013/2023.

Dr Birendra Saraf, Advocate General, with MA Sayed, AGP, for the Respondent-State in WP/1163/2022.

Dr Birendra Saraf, Advocate General, with LT Satelkar, AGP, for the Respondent-State in WP/1157/2022 & WP/574/2023.

Dr Birendra Saraf, Advocate General, with Himanshu Takke, AGP, in WP/1132/2022, WP/3578/2018, WP/4587/2022, WP/4490/2022 & WP/27/2023.

Dr Birendra Saraf, Advocate General, with Manish Upadhye, AGP, for the Respondent-State in WP/22/2023.

Dr Birendra Saraf, Advocate General, with Sukanta Karmakar, AGP, for the Respondent-State in WP/2858/2022.

Dr Birendra Saraf, Advocate General, with Hemant Haryan, AGP, for the Respondent-State in WP/3433/2019.

Dr Birendra Saraf, Advocate General, with SB Gore, AGP, for the



Respondent-State in WP/2521/2018.

Mr SV Bharucha, with PS Patkar, for UoI- Commissioner of Customs.

Mr PS Patkar, for UoI- Commissioner of Customs.

Mr JB Mishra, with Maya Majumdar, for Respondent No. 3 in WP/3884/2021.

Mr Sham Walve, with Satyaprakash Sharma, for Respondent No.3 in WP/119/2023 & WP/129/2023.

Mr Karan Adik, for Respondent-Custom in WPL/35848/2022.

Mr Karan Adik, with Satyaprakash Sharma, for Respondent-Customs in WPL/32892/2022.

Mrs Neeta V Masurkar, with Ruju Thakkar, for Respondents Nos. 3 & 5 in WP/412/2023, WP/385/2023, WP/422/2023, WPL/17566/2022, WP/18022/2022, WPL/22235/2022, WPL/23214/2022, WPL/23846/2022, WP/145/2023, WPL/35848/2022, WP/2858/2022, WPL/23927/2022, WPL/24973/2022, WP/50/2023, WP/145/2023, WPL/31098/2022, WP/4587/2022, WP/420/2023, WP/4490/2022, WP/4824/2022, WP/560/2023, WPL/30601/2022, WP/4045/2022 & WPL/35036/2022 and for Respondent No.3 in WPL/23927/2022 & WPL/24973/2022 and for Respondents Nos. 4 and 5 in WP/7521/2022, WP/7508/2022, WP/10167/2022.

Mr Advait Sethna, with Ruju R Thakkar, for Respondent No. 4, in WP/64/2023, WP/124/2023, WP/4045/2022, WP/23927/2022 & WPL/24973/2022, for Respondent No. 5 in WPL/26947/2022, WPL/30601/2022, WP/50/2023, WPL/31098/2022, WP/420/2023, WPL/35036/2022, & WP/119/2023.

Ms Raju R Thakker, for Respondent No.3 in WP/2858/2022, WP/122/2023 & for Respondent No.5 in WP/127/2023, WP/11041/2022 & for Respondents Nos. 3 and 4 in WP/145/2023 and for Custom General in WP/152/2023, WP/153/2023 & WP/1254/2023 and for Respondent No. 6 in WP/1253/2023 for Respondents Nos. 4 and 5 in WP/12770/2022, WP/13006/2022 & WP/12696/2022.

Mr YR Mishra, i/b Shashi Bekal, for Respondent No. 4 in WPL/31098/2022, WP/50/2023 & WP/3884/2021.

Ms Shehnaz V Bharucha, with Padmakar Patkar, for Respondent



No. 4 in WPL/26947/2022.

Ms Shehnaz V Bharucha, *with Satya Prakash Sharma, for Respondent No. 4 in WP/119/2023, WP/124/2023 & WP/30601/2022.*

Mr Jitendra Mishra, *with Ashutosh Mishra, for Respondents Nos. 3 & 4 in WP/1157/2022, WP/4275/2022, WP/17566/2022, WPL/23214/2022 and for Respondents Nos. 7 & 8 in WP/26947/2022 & WP/119/2023.*

Mr Amit M, *with Abhilash M & Shubham S, i/b MCO Legals, for Respondent No.5 in WP/1157/2022, WP/124/2023, WP/119/2023, WPL/30601/2022, WPL/31098/2022, WP/50/2023, WP/4045/2023, WP/420/2023, WPL/35036/2022, WPL/35848/2022, WP/463/2023, WP/3657/2023, WPL/3927/2023, WPL/3347/2023, WP/3264/2022, WP/1819/2022, WP/560/2023/ WPL/22235/2022, WPL/23214/2022, WP/23846/2022, WPL/24973/2022, WP/64/2023 & WP/26947/2022.*

Mr Jitendra Mishra, *with Satyaprakash Sharma, for Respondents Nos. 4 & 5 in WP/11352/2022.*

Sangeeta Yadav, *for Respondents Nos. 3 & 4 in WP/3884/2021, WP/532/2022, WP/487/2022, WPL/119/2023, WP/1163/2022, WP/1157/2022, WP/4218/2022, WP/3364/2022, WP/3375/2022, WP/3264/2022, WP/1819/202, WPL/11152/2022, WP/4275/2022, WP/4266/2022, WP/2487/2022, WP/525/2023, WPL/17566/2022, WPL/18022/2022, WP/560/2023/ WP/22235/2022, WPL/23214/2022, WP/23846/2022, WP/26957/2022, WP/1132/2022, WP/5044/2022, IAL/15764/2022, IAL/20026/2022 & IAL/20064/2022.*

CORAM G.S. Patel &
Neela Gokhale, JJ.
DATED: 24th April 2023

PC:-



1. Writ Petition No. 35036 of 2022 is to be treated as the lead matter in the entire group relating to imposition of stamp duty on delivery orders for imported goods. In this matter there is a substantive challenge on the basis of legislative competence. We allowed this challenge by an amendment. It was not taken in the original petition or in the first round of amendments. There is evidently some urgency. Some of the Petitions in the group have been pending for a long time.

2. In the lead matter as also in Writ Petition No. 420 of 2022 where Dr Sathe appears for the Petitioners, at the joint request of the parties, we grant both sides liberty to obtain the necessary directions to have the matter listed before us as part-heard if required between 20th and 23rd June 2023 at 2.30 pm each day. The necessary praecipes need only be filed in these two matters for administrative directions. All other matters in the group will be tagged with these two matters.

3. The reason we are required to make this order is that the point that Mr Seervai seeks to canvass in Writ Petition (L) No. 35036 of 2022, based on the latest amendment, seems to us to be one that will effectively result in a final disposal of the entire group one way or the other. It is not possible to consider that argument only for the purposes of interim or ad-interim relief or varying a previous interim order. This is particularly so since the latest amendment addresses the question of legislative competence, an aspect that goes to the root of the matter.



4. Indeed we have partly heard the arguments. Constraints of time do not permit us to take up the entire group for final disposal. Hence this order. The Court Associate is directed to remove all unconnected matters from the group. Any remaining matters that are to be tagged are to be tagged along with this group.

5. In some matters a complaint is made that despite previous orders stamp authorities are still levying stamp duty on bills of entries. If that be so, it would be contrary to the submission of the learned Advocate General. An Affidavit with necessary details will be required from the Petitioners. They are at liberty to contact the learned Advocate General's office. It seems to us inconceivable that the stamp authorities could be doing something that the learned Advocate General himself on instructions has said is not the consideration or approach of the Government in these matters.

6. If necessary the Bench will assemble specifically for this hearing.

(Neela Gokhale, J)

(G. S. Patel, J)