

IN THE HIGH COURT OF JUDICATURE OF BOMBAY
BENCH AT AURANGABAD

25 WRIT PETITION NO. 7102 OF 2025

MS ELLOA CONSTRUCTION PVT LTD THROUGH ITS MANAGING
DIRECTOR

VERSUS

THE STATE OF MAHARASHTRA THROUGH SECRETARY AND
OTHERS

...

Mr. Mukhedkar Amit Arunkumar, Advocate for the Petitioner
Mr. D. R. Korade, AGP for Respondents-State

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CORAM : S. G. CHAPALGAONKAR, J.

DATE : 16.06.2025

PER COURT :-

. Heard Mr. Mukhedkar, learned Advocate appearing for petitioner. He submits that petitioner was awarded contract for recovery of toll in the year 2003. At that time, an agreement was executed. On 31.12.2021, petitioner received a notice titled as 'final order' issued by respondent No.2-Collector directing him to make payment of Rs.1,31,950/- towards deficit stamp duty and amount of Rs. 5,27,800/- towards penalty for non payment of deficit stamp duty as per Maharashtra Stamps Act, 1958. According to Mr. Mukhedkar, the action for recovery of deficit stamp duty has been taken after almost 18 years and the same is clearly time barred. Although he raised aforesaid points before the Appellate Authorities, while impugning the order of Collector, same has not been

considered.

2. In that view of the mater, issue notice to respondents, returnable on 28.07.2025.

3. Learned AGP waives notice for respondent Nos.1 to 3. Till returnable date, no coercive action for recovery of arrears of stamp duty or penalty shall be taken against petitioner.

[S. G. CHAPALGAONKAR, J.]

HRJadhav