

Tata Hitachi Construction Machinery ... vs The State Of Maharashtra And 5 Ors on 22 March, 2024

Author: Neela Gokhale

Bench: G.S. Patel, Neela Gokhale

2024:BHC-OS:5203-DB

Saurer Textile Solutions Pvt Ltd v The Sta
Maharashtra & Ors & Connected Writ Petition
1-2-oswp-1494-2023-J+.doc

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REPORTABLE

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO. 1494 OF 2023

Saurer Textile Solutions Pvt
Ltd,
Unit 372, 7th Floor, Building No 3, Solitaire
Corporate Park, Chakala Andheri (E),
Mumbai 400 093.

...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of
Registration and Stamps,
Ministry of Revenue, Government of
Maharashtra, Mantralaya, Mumbai,
Maharashtra 400 032.
2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building,
Ground Floor, Opp Council Hall,
Pune 1.

3. Commissioner of Customs
(General),

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Maharashtra & Ors & Connected Writ Petitions
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Nhava Sheva, CCSP Cell, Jawaharlal
Nehru Custom House, At & Post:
Sheva, Taluka: Uran, District: Raigad,
Maharashtra 400 707.

4. Commissioner of Customs
(General),
Air Cargo Complex, Sahar, Andheri
(East), Mumbai 400 099.
5. Principal Commissioner of
Customs (Preventive),
New Custom House, Ballard Pier,
Mumbai.
6. Mumbai Port Authority,
Constituted under the Major Port
Trusts Act, 1963, Having address at
Port House, Shoorji Vallabhdas Marg,
Ballard Estate, Mumbai 400 001.

...Respondents

WITH

WRIT PETITION NO.3884 OF 2021

Viraj Profiles Ltd,
having its registered office at G-34, MIDC
Tarapur Industrial Area Boisar, Taluka and
District Palghar, Maharashtra 401 506.

...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai, Maharashtra 400
032.

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2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building, Ground
Floor, Opp Council Hall, Pune 1.
3. Commissioner of Customs
(General),
Nhava Sheva, CCSP Cell, Jawaharlal
Nehru Custom House, At & Post:
Sheva, Taluka: Uran, District: Raigad,
Maharashtra 400 707.
4. Principal Commissioner of
Customs (Preventive),
New Custom House, Ballard Pier,
Mumbai.
5. Kestrel Aviation Private
Limited,
Vaishno Container Terminal-ICD,
Tarapur Mahagaon, Post: Maan, Tal:
Palghar, Dist: Thane 401 506.

...Respondents

WITH
WRIT PETITION NO.532 OF 2022

Tata Autocomp Systems Ltd,
a Company registered under the Indian
Companies Act, 1956 having its registered
office TACO House, Damle Path, Off Law
College Road, Erandwane, Pune 411 001.

...Petitioner

~ versus ~

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1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai, Maharashtra 400
032.
2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building,
Ground Floor, Opp Council Hall,
Pune 1.
3. Commissioner of Customs
(General),
Nhava Sheva, CCSP Cell, Jawaharlal
Nehru Custom House, At & Post:
Sheva, Taluka: Uran, District: Raigad,
Maharashtra 400 707.
4. Principal Commissioner of
Customs (Preventive),
New Custom House, Ballard Pier,
Mumbai.

...Respondents

WITH
WRIT PETITION (L) NO.487 OF 2022

Indexone Infracon and
Logistics Private Ltd,
a Company registered under the Indian
Companies Act, 1956 having its office at 211,
Ajay Industrial Estate, Plot No.418, Dr
Mascarenhas, B-Anjirwadi, Mazgaon,
Mumbai 400 010.

...Petitioner

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Maharashtra & Ors & Connected Writ Petitions
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~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai, Maharashtra 400
032.
2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building, Ground
Floor, Opp Council Hall, Pune 1.
3. Commissioner of Customs
(General),
Nhava Sheva, CCSP Cell, Jawaharlal
Nehru Custom House, At & Post:
Sheva, Taluka: Uran, District: Raigad,
Maharashtra 400 707.
4. Principal Commissioner of
Customs (Preventive),
New Custom House, Ballard Pier,
Mumbai.

...Respondents

WITH

WRIT PETITION (L) NO.504 OF 2022

West India Continental Oil
Fats Private Limited,
a Company registered under the Indian
Companies Act, 1956 having its office at 1st
Floor, 122, Ajay Industrial Estate, Plot
No.418, Dr Mascarenhas, B-Anjirwadi,
Mazgaon, Mumbai 400 010

...Petitioner

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Maharashtra & Ors & Connected Writ Petitions
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~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,

Government of Maharashtra,
Mantralaya, Mumbai, Maharashtra 400
032.

2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building, Ground
Floor, Opp Council Hall, Pune 1.
3. Commissioner of Customs
(General),
Nhava Sheva, CCSP Cell, Jawaharlal
Nehru Custom House, At & Post:
Sheva, Taluka: Uran, District: Raigad,
Maharashtra 400 707.
4. Principal Commissioner of
Customs (Preventive),
New Custom House, Ballard Pier,
Mumbai.

... Respondents

WITH
WRIT PETITION NO.781 OF 2018

1. Pratapbhai K Kanabar,
having permanent address at Flat
No.1203, 12th Floor, A-Wing,
Nandanvan (Borivali) Co-operative
Housing Society Ltd, LT Road, Borivali

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Maharashtra & Ors & Connected Writ Petitions
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(West), Mumbai 400 092 and presently
residing at Flat No.603, Ratnakunj RBI
Employees CHSL, Eksar Road,
Borivali [West], Mumbai 400 092.

2. Pratibha A Gokhale,
having permanent address at Flat
No.701, 7th Floor, B-Wing, Nandanvan
(Borivali) Co-operative Housing
Society Ltd, LT Road, Borivali (West),
Mumbai 400 092 and presently residing

at 602, Kalpavruksh, SN Pathare Marg,
Babhali Naka, Borivali (West),
Mumbai 400 091.

3. Narendra D Upadhyay,
having permanent address at Flat
No.501, 5th Floor, Nandanvan
(Borivali) Co-operative Housing
Society Ltd, LT Road, Borivali (West),
Mumbai 400 092 and presently residing
at 102-A, Om Amardeep CHSL,
Opposite Sunita Park, Sodawala Lane,
Borivali [West], Mumbai 400 092.

...Petitioners

~ versus ~

1. The State of Maharashtra,
through Ministry of Revenue and
Forest through the office of
Government Pleader, High Court (OS),
Mumbai.
2. The Chief Controlling
Revenue Authority,
Maharashtra State,
Pune having its office at Ground Floor,
New Administrative Building, Opp
Vidhaan Bhavan, Pune 411 001.

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3. The Collector of Stamps,
Borivali, MMRDA Building, 1st Floor,
Opp Family Court, BKC, Bandra
(East), Mumbai 400 051.
4. The Sub-Registrar of
Assurances,
Borivali Division, Borivali No. 5,
Tahsildar Office Building, 1st Floor,
Natakwala Lane, Borivali [West],
Mumbai 400 092.
5. Kosmos Developers,
a Partnership Firm having its place of
business at Thakur Swaminarayan High
School, Thakur Village, Kandivali
(East), Mumbai 400 101.

6. Nandanvan (Borivali) Co-operative Housing Society Ltd,
LT Road, Borivali (West), Mumbai 400 092.

... Respondents

WITH
WRIT PETITION NO.1163 OF 2022

Indexone International Private Limited,
a Company registered under the Indian Companies Act, 1956 having its registered office at 2nd Floor, 211, Ajay Industrial Estate, B-Anjirwadi, Near Ganesh Temple, Mazgaon, Maharashtra, Mumbai 400 010.

...Petitioner

~ versus ~

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1. The State of Maharashtra,
through the Department of Registration and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai, Maharashtra 400 032.
2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building,
Ground Floor, Opp Council Hall,
Pune 1.
3. Commissioner of Customs
(General),
Nhava Sheva, CCSP Cell,
Jawaharlal Nehru Custom
House, At & Post: Sheva,

Taluka:Uran, Dist.:Raigad,
Maharashtra 400 707.

4. Principal Commissioner of
Customs (Preventive),
New Custom House, Ballard Pier,
Mumbai.

...Respondents

WITH
WRIT PETITION (L) NO.2342 OF 2023

JSK Industries Private
Limited,
Regd Office: 9, AK Naik Marg, Near New
Empire Cinema Chhatrapati Shivaji Maharaj
Terminus (VT), Mumbai-400 001. Factory:

...Petitioner

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Survey No. 369/1/1/2, Behind Siyaram Silk
Mills Limited, Village Sayli, Silvassa 396
230, Union Territory of Dadra & Nagar
Haveli.

~ versus ~

1. The State of Maharashtra,
through Department of Revenue,
Mantralaya, Madam Cama Road,
Hutatama Rajguru Chowk, Nariman
Point, Mumbai 400 032, Maharashtra.
2. Inspector General of
Registration and
Controller of Stamps,
Central Library Building, Old Customs
House, Shahid Bhagat Singh Road,
Mumbai 400 001, Maharashtra.
3. Commissioner of Customs,
Mumbai-II, R.No. 604, 605, B Wing,
6th Floor, JNCH, Sheva, Uran, Raigad,
Maharashtra 400 707.

...Respondents

WITH
WRIT PETITION NO.1157 OF 2022
WITH
INTERIM APPLICATION (L) NO.15764 OF 2022

Kryfs Power Components Ltd,
a Company registered under the Indian
Companies Act, 1956 having its registered
office at 301, Aza House, 24, Turner Road,
Bandra (West), Mumbai 400 050.

...Petitioner

~ versus ~

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1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai, Maharashtra 400
032.
2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building,
Ground Floor, Opp Council Hall,
Pune 1.
3. Commissioner of Customs
(General),
Nhava Sheva, CCSP Cell, Jawaharlal
Nehru Custom House, At & Post:
Sheva, Taluka: Uran, Dist: Raigad,
Maharashtra 400 707.
4. Principal Commissioner of
Customs (Preventive),
New Custom House, Ballard Pier,
Mumbai.
5. Mumbai Port Authority,
Constituted under the Major Port
Trusts Act, 1963, Having address at

Port House, Shoorji Vallabhdas Marg,
Ballard Estate, Mumbai 400 001
Tel: 022-6656 5656.
Fax: 022-2261 1011.

6. Container Freight Station
Association of India,
Having address at Office No. 306, 3rd
Floor, Anchorage Building, Ship Agents

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Premises Co-op Society Ltd, Plot No.
2, Sector 11, Dronagiri, Raigad, Navi
Mumbai, Maharashtra 400 707.

...Respondents

WITH
WRIT PETITION NO.1132 OF 2022

Responsive Industries Limited,
a Company registered under the Indian
Companies Act, 1956 having its registered
office at Mahagaon Road, Betegaon Village,
Boisar East, Taluka Palghar, Dist. Thane
401 501, Maharashtra.

...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai, Maharashtra 400
032.
2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building,
Ground Floor, Opp Council Hall,
Pune 1.
3. Commissioner of Customs

(General),
Nhava Sheva, CCSP Cell, Jawaharlal
Nehru Custom House, At & Post:

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Maharashtra & Ors & Connected Writ Petitions
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- Sheva, Taluka: Uran, Dist: Raigad,
Maharashtra 400 707.
4. Principal Commissioner of
Customs (Preventive),
New Custom House, Ballard Pier,
Mumbai.

...Respondents

WITH
WRIT PETITION NO.1574 OF 2023

POSCO Maharashtra Steel
Private Limited,
having its office at Plot No. C-1, Village-
Bhagad, MIDC Industrial Area, Taluka-
Mangaon, Dist - Raigad, Maharashtra 402
308.

...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai, Maharashtra 400
032.
2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building,
Ground Floor, Opp Council Hall, Pune
3. Commissioner of customs
(General),

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Nhava Sheva, CCSP Cell, Jawaharlal
Nehru Custom House, At & Post:
Sheva, Taluka:Uran, Dist.:Raigad,
Maharashtra 400 707.

4. Commissioner of Customs
(General),
Air Cargo Complex, Sahar,
Andheri (East), Mumbai 400 099.
5. Principal Commissioner of
Customs (Preventive),
New Custom House, Ballard Pier,
Mumbai.
6. Mumbai Port Authority,
Constituted under the Major Port
Trusts Act, 1963, Having address at
Port House, Shoorji Vallabhdas Marg,
Ballard Estate, Mumbai 400 001.

...Respondents

WITH
WRIT PETITION NO.1290 OF 2023

Sandhya Organic Chemical
Private Limited,
having its office at 101, Sangam CHS Ltd,
First Floor, A-Wing, S.V. Road, Opp Vijay
Sales, Santacruz (West), Mumbai 400 054.

...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai, Maharashtra 400
032.

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2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building,
Ground Floor, Opp Council Hall, Pune.
 3. Commissioner of Customs
(General),
Nhava Sheva, CCSP Cell, Jawaharlal
Nehru Custom House, At & Post:
Sheva, Taluka: Uran, Dist: Raigad,
Maharashtra 400 707.
 4. Commissioner of Customs
(General),
Air Cargo Complex, Sahar,
Andheri (East), Mumbai 400 099.
 5. Principal Commissioner of
Customs (Preventive),
New Custom House, Ballard Pier,
Mumbai.
 6. Mumbai Port Authority,
Constituted under the Major Port
Trusts Act, 1963, Having address at
Port House, Shoorji Vallabhdas Marg,
Ballard Estate, Mumbai 400 001.
- ...Respondents

WITH
WRIT PETITION NO.1013 OF 2023

NOVATEUR Electrical &
Digital Systems India Private
Limited,
A Company registered under the Indian
Companies Act, 1956 having its registered

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office at: C-203, Corporate Avenue Atul
Projects, Near Mirador Road, Chakala,
Andheri (East), Mumbai 400 099.

...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai, Maharashtra 400
032.
2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration of Stamps,
Government of Maharashtra, New
Administration Building, Ground Floor,
Opp Council Hall, Pune 1.
3. Principal Commissioner of
Customs,
New Custom House, Ballard Pier,
Mumbai 400 001.

...Respondents

WITH

WRIT PETITION (L) NO. 5871 OF 2023

Flawless Pharma Pvt Ltd,
B-122, Pranik Chamber, Sakinaka, Sakivihar
Road, Andheri East, Mumbai 400 072.

...Petitioner

~ versus ~

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Maharashtra & Ors & Connected Writ Petitions
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1. The State of Maharashtra,
Notice to be served through Principal
Secretary Government of Maharashtra,
Home Department, Mantralaya,

Mumbai 400 032.

2. Inspector General of Registrations and Controller of Stamps, Ground Floor, New Administrative Building, Bund Garden Road, Opposite Vidan Bavan, Agarkar Nagar, Pune 411 001.
3. Commissioner of Customs (General), Jawaharlal Nehru Custom House, Nhava Sheva, Tal-Uran, Dist-Raigad 400 707.
4. Jawaharlal Nehru Port Trust, WXX2+W55, JNPT Administration Building, Nhava Sheva, Tal: Uran, Dist Raigad 400 707.

...Respondents

WITH
WRIT PETITION NO.1996 OF 2018

1. Jayesh Kantilal Shah, Flat No. 6, Plot No. 51, Road No. 7, Daulat Nagar, CTS No. 2575 and 2575 (1 to 4), Village-Eksar, Taluka-Borivali, Mumbai 400 066.
2. Smita Bhavesh Bhatia, Flat No. 1-B, Plot No. 51, Road No. 7,

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- Daulat Nagar, CTS No. 2575 and 2575 (1 to 4), Village-Eksar, Taluka-Borivali, Mumbai 400 066.
3. Ashok Chandrakant Vyas, Flat No. 2, Plot No. 51, Road No. 7, Daulat Nagar, CTS No. 2575 and 2575 (1 to 4), Village-Eksar, Taluka-Borivali, Mumbai 400 066
 4. Vilasben P Shah,

- Flat No. 3, Plot No. 51, Road No. 7,
Daulat Nagar, CTS No. 2575 and 2575
(1 to 4), Village-Eksar, Taluka-Borivali,
Mumbai 400 066.
5. Ashit Mulchand Shah
- 5A Kajal A Shah,
both residing at Flat No. 4, Plot No.
51, Road No. 7, Daulat Nagar, CTS
No. 2575 and 2575 (1 to 4),
Village-Eksar, Taluka-Borivali,
Mumbai 400 066.
6. Vasumati Himatlal Shah
- 6A Munindra H Shah,
both residing at Flat No. 5, Plot No.
51, Road No. 7, Daulat Nagar, CTS
No. 2575 and 2575 (1 to 4),
Village-Eksar, Taluka-Borivali,
Mumbai 400 066.
7. Ishwarlal Asuram Suthar,
Flat No. 1-A, Plot No. 51, Road No. 7,
Daulat Nagar, CTS No. 2575 and 2575
(1 to 4), Village-Eksar, Taluka-Borivali,
Mumbai 400 066.
8. Jaswantlal Kodamal

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- Vakharia
- 8A Bhadra J Vakharia,
both residing at Flat No. 7, Plot No.
51, Road No. 7, Daulat Nagar, CTS
No. 2575 and 2575 (1 to 4), Village-
Eksar, Taluka-Borivali, Mumbai 400
066.
9. Indira A Shah,
Flat No. 8, Plot No. 51, Road No. 7,
Daulat Nagar, CTS No. 2575 and 2575
(1 to 4), Village-Eksar, Taluka-Borivali,
Mumbai 400 066.
10. Ketan M Vakharia,
Flat No. 9, Plot No. 51, Road No. 7,
Daulat Nagar, CTS No. 2575 and 2575

- (1 to 4), Village-Eksar, Taluka-Borivali,
Mumbai 400 066.
11. Kamalaben M Shah,
Flat No. 10, Plot No. 51, Road No. 7,
Daulat Nagar, CTS No. 2575 and 2575
(1 to 4), Village-Eksar, Taluka-Borivali,
Mumbai 400 066.
12. Mitesh R Shah

12A Mehul R Shah

- 12B Rajendra R Shah,
all residing at Flat No. 11, Plot No. 51,
Road No. 7, Daulat Nagar, CTS No.
2575 and 2575 (1 to 4), Village-Eksar,
Taluka-Borivali, Mumbai 400 066.
13. Jagdish R Shah,
Flat No. 12, Plot No. 51, Road No. 7,
Daulat Nagar, CTS No. 2575 and 2575
(1 to 4), Village-Eksar, Taluka-Borivali,
Mumbai 400 066.

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14. Jyotibala Bahubali Dotiya,
Flat Nos. 14 & 15, Plot No. 51, Road
No. 7, Daulat Nagar, CTS No. 2575
and 2575 (1 to 4), Village-Eksar,
Taluka-Borivali, Mumbai 400 066.
15. Bahubali R Dotiya,
Flat Nos. 14 & 15, Plot No. 51, Road
No. 7, Daulat Nagar, CTS No. 2575
and 2575 (1 to 4), Village-Eksar,
Taluka-Borivali, Mumbai 400 066.
16. Parul Nirbhay Shah
- 16A Nirbhay J Shah,
both residing at Flat No. 16, Plot No.
51, Road No. 7, Daulat Nagar,
CTS No. 2575 and 2575 (1 to 4),
Village-Eksar, Taluka-Borivali,
Mumbai 400 066.
17. Rameshbhai Babulal Shah,
Flat No. 13, Plot No. 51, Road No. 7,
Daulat Nagar, CTS No. 2575 and 2575

(1 to 4), Village-Eksar, Taluka-Borivali,
Mumbai 400 066.

18. Divya Jyoti Co-operative
Housing Society Limited,
Plot No. 51, Road No. 7, Daulat Nagar,
CTS No. 2575 and 2575 (1 to 4),
Village-Eksar, Taluka-Borivali,
Mumbai 400 066.

...Petitioners

~ versus ~

1. The State of Maharashtra,
Ministry of Revenue and Forest,
through the office of Government
Pleader, High Court (OS), Mumbai.

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2. Chief Controlling Revenue
Authority Maharashtra
State,
Pune having its office at Ground Floor,
New Administrative Building, Opp
Vidhan Bhavan, Pune 411 001.
3. The Collector of Stamps,
Borivali Taluka Office, MMRDA
Building, 1st Floor, Bandra Kurla
Complex, Bandra (East),
Mumbai 400 051.
4. Joint Sub-registrar of
Borivali,
Tahasildar Office, 1st Floor,
Natakwala Lane, Borivali (West),
Mumbai 400 092.
5. Inspector General of
Registration and
Controller of Stamps
(Maharashtra State),
Ground Floor, New Administrative
Building, Opp Vidhan Bhawan,
Pune 1.
6. DV Developers LLP,
A Limited Liability Partnership
registered under the Limited Liability
Partnership Act, 2008 having ID No.

AAD-4080 dated 20th February 2015
a Partnership Firm, carrying on
business at 802-B, Western Edge II,
Western Express Highway,
Borivali (East), Mumbai 400 006.

...Respondents

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WITH
WRIT PETITION (L) NO.7193 OF 2023

Asian Solvochem Private
Limited,
a Company incorporated under the
provisions of the Companies Act, 1956
having its office at 404, Faiz E Qutbi, 375,
Narsi Natha Street, Masjid Bunder,
Mumbai 400 009.

...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai,
Maharashtra 400 032.
2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building,
Ground Floor, Opp Council Hall,
Pune 1
3. Commissioner of Customs
(General),
Nhava Sheva, CCSP Cell, Jawaharlal
Nehru Custom House, At & Post:
Sheva, Taluka: Uran, Dist: Raigad,
Maharashtra 400 707.
4. Principal Commissioner of

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- New Custom House, Ballard Pier,
Mumbai 400 001.
5. Mumbai Port Authority,
Constituted under the Major Port
Trusts Act, 1963, Having address at
Port House, Shoorji Vallabhdas Marg,
Ballard Estate, Mumbai 400 001. ...Respondents

WITH
WRIT PETITION (L) NO.7239 OF 2023

Crescent Organics Private
Limited,
a Company incorporated under the
provisions of the Companies Act, 1956
having its office at Windsor, 2nd Floor, CST
Road, Kalina, Santacruz (East), Mumbai
400 098. ...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai, Maharashtra 400
032.
2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building,
Ground Floor, Opp Council Hall,
Pune 1.

3. Commissioner of Customs
(General),
Nhava Sheva, CCSP Cell, Jawaharlal
Nehru Custom House, At & Post:
Sheva, Taluka: Uran, Dist: Raigad,
Maharashtra 400 707.
4. Principal Commissioner of
Customs (Preventive),
New Custom House, Ballard Pier,
Mumbai 400 001.
5. Mumbai Port Authority,
Constituted under the Major Port
Trusts Act, 1963, Having address at
Port House, Shoorji Vallabhdas Marg,
Ballard Estate, Mumbai 400 001.

...Respondents

WITH
WRIT PETITION NO.1090 OF 2023

Ramniklal S Gosalia & Co,
a Partnership Firm having its office at
National House, 608, BJ Marg, Jacob Circle,
Mumbai 400 011.

...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai, Maharashtra 400
032.
2. Inspector General of

Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building,
Ground Floor, Opp Council Hall,
Pune 1.

3. Commissioner of Customs
(General),
Nhava Sheva, CCSP Cell, Jawaharlal
Nehru Custom House, At & Post:
Sheva, Taluka: Uran, Dist: Raigad,
Maharashtra 400 707.
4. Principal Commissioner of
Customs (Preventive),
New Custom House, Ballard Pier,
Mumbai 400 001.
5. Mumbai Port Authority,
Constituted under the Major Port
Trusts Act, 1963, Having address at
Port House, Shoorji Vallabhdas Marg,
Ballard Estate, Mumbai 400 001.

...Respondents

WITH

WRIT PETITION NO. 3321 OF 2023

Whirlpool of India Limited,
a Company incorporated under the
Companies Act, 1956 having its registered
office at Plot No.A-4, MIDC Ranjangaon,
Taluka Shirur, Pune 412 220.

...Petitioner

~ versus ~

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1. The State of Maharashtra,
Through the Department of
Registration and Stamps, Ministry of
Revenue, Government of Maharashtra,
Mantralaya, Mumbai, Maharashtra 400
032.
2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building,
Ground Floor, Opp Council Hall,
Pune 1.
3. Commissioner of Customs
(General),
Nhava Sheva, CCSP Cell, Jawaharlal
Nehru Custom House, At & Post:
Sheva, Taluka: Uran, Dist: Raigad,
Maharashtra 400 707.
4. Principal Commissioner of
Customs (Preventive),
New Custom House, Ballard Pier,
CCSP Cell, Jawaharlal Nehru.

...Respondents

WITH

WRIT PETITION (L) NO. 8607 OF 2023

MEDEC Dragon Pvt Ltd,
1004, 10th Floor, Lodha Supremus Powai,
Saki Vihar Road, Opp MTNL Office, Powai,
Mumbai 400 072.

...Petitioner

~ versus ~

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Maharashtra & Ors & Connected Writ Petitions

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1. The State of Maharashtra,
Notice to be served through Principal
Secretary, Government of Maharashtra,
Home Department, Mantralaya,
Mumbai 400 032.
2. Inspector General of

Registrations and
Controller of Stamps,
Ground Floor, New Administrative
Building, Bund Garden Road, Opposite
Vidan Bavan, Agarkar Nagar, Pune 411
001.

3. Commissioner of Customs
(General),
Jawaharlal Nehru Custom House,
Nhava Sheva, Tal-Uran, Dist-Raigad
400 707.
4. Jawaharlal Nehru Port
Trust,
WXX2+W55, JNPT Administration
Building, Nhava Sheva, Tal: Uran,
Dist Raigad 400 707.

...Respondents

WITH

WRIT PETITION (L) NO. 8950 OF 2023

Remedium Lifecare Ltd,
601, Hyde Park, Saki Vihar Road, Saki Naka,
Andheri East, Mumbai, Maharashtra 400
072.

...Petitioner

~ versus ~

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Maharashtra & Ors & Connected Writ Petitions
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1. The State of Maharashtra,
Notice to be served through Principal
Secretary Government of Maharashtra,
Home Department, Mantralaya,
Mumbai 400 032.
2. Inspector General of
Registrations and
Controller of Stamps,
Ground Floor, New Administrative
Building, Bund Garden Road, Opposite
Vidan Bavan, Agarkar Nagar, Pune 411
001.

3. Commissioner of Customs
(General),
Jawaharlal Nehru Custom House,
Nhava Sheva, Tal-Uran, Dist-Raigad
400 707.
4. Jawaharlal Nehru Port
Trust,
WXX2+W55, JNPT Administration
Building, Nhava Sheva, Tal-Uran,
Dist-Raigad 400 707.

...Respondents

WITH

WRIT PETITION NO. 4218 OF 2022

Cambro Nilkamal Private
Limited,
a Company registered under the Indian
Companies Act, 1956 having its registered
office at 77/78, Nilkamal House, Road,
No.13/14, MIDC, Andheri (E), Mumbai
400 093.

...Petitioner

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~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai, Maharashtra 400
032.
2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building,
Ground Floor, Opp Council Hall,
Pune 1.
3. Commissioner of Customs
(General),

Nhava Sheva, CCSP Cell, Jawaharlal
Nehru Custom House, At & Post:
Sheva, Taluka: Uran, Dist.: Raigad,
Maharashtra 400 707.

4. Commissioner of Customs
(General),
Air Cargo Complex, Sahar,
Andheri (E), Mumbai 400 099.
5. Principal Commissioner of
Customs (Preventive),
New Custom House, Ballard Pier,
Mumbai.

...Respondents

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Maharashtra & Ors & Connected Writ Petitions
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WITH

WRIT PETITION NO. 3364 OF 2022

Nilkamal Limited,
a Company registered under the Indian
Companies Act, 1956 having its registered
office at 77/78, Nilkamal House, Road,
No.13/14, MIDC, Andheri (E),
Mumbai 400 093.

...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai, Maharashtra 400
032.
2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building,
Ground Floor, Opp Council Hall,
Pune 1.
3. Commissioner of Customs

(General),
Nhava Sheva, CCSP Cell, Jawaharlal
Nehru Custom House, At & Post:
Sheva, Taluka: Uran, Dist.: Raigad,
Maharashtra 400 707.

4. Commissioner of Customs
(General),
Air Cargo Complex, Sahar,

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- Andheri (E), Mumbai 400 099.
5. Principal Commissioner of
Customs (Preventive),
New Custom House, Ballard Pier,
Mumbai.

...Respondents

WITH

WRIT PETITION NO. 3375 OF 2022

Nilkamal Storage Systems
Private Limited,
a Company registered under the Indian
Companies Act, 1956 having its registered
office at 77/78, Nilkamal House, Road,
No.13/14, MIDC, Andheri (E),
Mumbai 400 093.

...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai, Maharashtra 400
032.
2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building,
Ground Floor, Opp Council Hall,
Pune 1.

3. Commissioner of Customs
(General),

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Nhava Sheva, CCSP Cell, Jawaharlal
Nehru Custom House, At & Post:
Sheva, Taluka: Uran, Dist.: Raigad,
Maharashtra 400 707.

4. Commissioner of Customs
(General),
Air Cargo Complex, Sahar,
Andheri (E), Mumbai 400 099.
5. Principal Commissioner of
Customs (Preventive),
New Custom House, Ballard Pier,
Mumbai.

...Respondents

WITH

WRIT PETITION (L) NO. 9508 OF 2023

Carraro India Private Limited,
Through Narayan Kalwane a Company
incorporated under India Companies Act,
1956 having its registered office at Pune,
through its Authorized Signatory.

...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai,
Maharashtra 400 032.
2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and

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Stamps, Government of Maharashtra,
New Administration Building,
Ground Floor, Opp Council Hall,
Pune 1.

3. Commissioner of Customs
(General),
Nhava Sheva, CCSP Cell, Jawaharlal
Nehru Custom House, At & Post:
Sheva, Taluka: Uran, Dist.: Raigad,
Maharashtra 400 707.
4. Commissioner of Customs
(General),
Air Cargo Complex, Sahar,
Andheri (E), Mumbai 400 099.
5. Commissioner of Customs
(General),
1st Floor, New Customs House, Ballard
Pier, Mumbai 400 001.
6. Principal Commissioner of
Customs (Preventive),
New Custom House, Ballard Pier,
Mumbai.
7. Commissioner of Customs,
ICD Talegaon A018 & 18/1 MIDC
Talegaon, Pune 410 507.

...Respondents

WITH

WRIT PETITION (L) NO. 9960 OF 2023

Mahle Anand Thermal Systems
Pvt Ltd,
Through Vinayak Hegde, a Company
incorporated under India Companies Act,

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1956 having its registered office at Pune,
through its Authorized Signatory

...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai, Maharashtra 400
032.
2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building,
Ground Floor, Opp Council Hall,
Pune 411001.
3. Commissioner of Customs
(General),
Nhava Sheva, CCSP Cell, Jawaharlal
Nehru Custom House, At & Post:
Sheva, Taluka: Uran, Dist.: Raigad,
Maharashtra 400 707.
4. Commissioner of Customs
(General),
Air Cargo Complex, Sahar,
Andheri (E), Mumbai 400 099.
5. Commissioner of Customs-
Pune,
ICD Talegaon A-18 & 18/1 MIDC
Talegaon Pune 410 507.

...Respondents

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WITH

WRIT PETITION NO. 3264 OF 2022

Tata Motors Passenger

Vehicles Limited,
a Company registered under the Indian
Companies Act, 1956 having its registered
office at Floor 3, 4, Plot No.-18, Nanavati
Mahalaya, Mudhana Shetty Marg, BSE,
Fort, Mumbai 400 001.

...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai, Maharashtra 400
032.
2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building,
Ground Floor, Opp Council Hall,
Pune 1.
3. Commissioner of Customs
(General),
Nhava Sheva, CCSP Cell, Jawaharlal
Nehru Custom House, At & Post:
Sheva, Taluka: Uran, Dist.: Raigad,
Maharashtra 400 707.
4. Principal Commissioner of
Customs (Preventive),

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New Custom House, Ballard Pier,
Mumbai.

...Respondents

WITH
INTERIM APPLICATION (L) NO. 20064 OF 2022
IN
WRIT PETITION NO. 3264 OF 2022

Tata Motors Limited,

a Company registered under the Indian Companies Act, 1956 having its registered office at Bombay House, 24 Homi Mody Street, Mumbai 400 001.

...Applicant

~ in the matter between ~

Tata Motors Limited,
a Company registered under the Indian Companies Act, 1956 having its registered office at Bombay House, 24 Homi Mody Street, Mumbai 400 001.

...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai, Maharashtra 400
032.
2. Inspector General of
Registration and
Controller of Stamps,

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Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building,
Ground Floor, Opp. Council Hall,
Pune 1.

3. Commissioner of Customs
(General),
Nhava Sheva, CCSP Cell, Jawaharlal
Nehru Custom House, At & Post:
Sheva, Taluka: Uran, Dist.: Raigad,
Maharashtra 400707.
4. Principal Commissioner of
Customs (Preventive),
New Custom House, Ballard Pier,

Mumbai.

...Respondents

5. Mumbai Port Trust,
Also known as Mumbai Port Authority
a body Corporate constituted under the
Major Port Trusts Act, 1963, having
address at Port House, Shoorji
Vallabhdas Marg. Ballard Estate,
Mumbai.
 6. DRT Concur CFS,
Having address at Dronagiri Rail
Terminal, Plot No 33, 34 & 35, Sector 2,
Near Paghote Village, Navi Mumbai
400 707.
 7. All Cargo Logistics,
Having address at 6th Floor, All Cargo
House, CST Road, Santacruz (E),
Mumbai 400 098.
- ...Proposed
Respondents

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WITH

WRIT PETITION NO. 1819 OF 2022

Tata Motors Limited,
a Company registered under the Indian
Companies Act, 1956 having its registered
office at Bombay House, 24 Homi Mody
Street, Mumbai 400 001.

...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai, Maharashtra 400
032.
2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building,

Ground Floor, Opp Council Hall,
Pune 1.

3. Commissioner of Customs
(General),
Nhava Sheva, CCSP Cell, Jawaharlal
Nehru Custom House, At & Post:
Sheva, Taluka: Uran, Dist.: Raigad,
Maharashtra 400 707.
4. Principal Commissioner of
Customs (Preventive),
New Custom House, Ballard Pier,
Mumbai.

...Respondents

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

Tata Motors Limited,
a Company registered under the Indian
Companies Act, 1956 having its registered
office at Bombay House, 24 Homi Mody
Street, Mumbai 400 001.

...Applicant

~ in the matter between ~

Tata Motors Limited,
a Company registered under the Indian
Companies Act, 1956 having its registered
office at Bombay House, 24 Homi Mody
Street, Mumbai 400 001.

...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,

Mantralaya, Mumbai, Maharashtra 400
032.

2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building,

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Ground Floor, Opp. Council Hall,
Pune 1.

3. Commissioner of Customs
(General),
Nhava Sheva, CCSP Cell, Jawaharlal
Nehru Custom House, At & Post:
Sheva, Taluka: Uran, Dist: Raigad,
Maharashtra 400 707.
4. Principal Commissioner of
Customs (Preventive),
New Custom House, Ballard Pier,
Mumbai.
5. Mumbai Port Trust,
Also known as Mumbai Port Authority
a body Corporate constituted under the
Major Port Trusts Act, 1963, having
address at Port House, Shoorji
Vallabhdas Marg. Ballard Estate,
Mumbai.
6. DRT Concur CFS,
Having address at Dronagiri Rail
Terminal, Plot No 33, 34 & 35, Sector 2,
Near Paghote Village, Navi Mumbai
400 707.
7. All Cargo Logistics,
Having address at 6th Floor, All Cargo
House, CST Road, Santacruz (E),
Mumbai 400 098.

...Respondents

...Proposed
Respondents

WITH
WRIT PETITION (L) NO. 11152 OF 2022

Tata Hitachi Construction

Machinery Company Private
Limited,

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a Company registered under the Indian
Companies Act, 1956 having its registered
office at 11th Floor, Sumer Plaza, Marol
Maroshi Road, Marol Naka, Andheri (East),
Mumbai 400 059.

...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai,
Maharashtra 400 032.
2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building,
Ground Floor, Opp Council Hall,
Pune 1.
3. Commissioner of Customs
(General),
Nhava Sheva, CCSP Cell, Jawaharlal
Nehru Custom House, At & Post:
Sheva, Taluka: Uran, Dist.: Raigad,
Maharashtra 400 707.
4. Commissioner of Customs
(General),
Air Cargo Complex, Sahar,
Andheri (E), Mumbai 400 099.
5. Commissioner of Customs
(General),
1st Floor, New Custom House,
Ballard Pier, Mumbai 400 001.

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6. Principal Commissioner of
Customs (Preventive),
New Custom House, Ballard Pier,
Mumbai 400 001.

...Respondents

WITH
WRIT PETITION NO. 4275 OF 2022

Jaguar Land Rover India
Limited,
A Company registered under the Indian
Companies Act, 1956 having its registered
office at 104-B wing, 1st Floor, Piramal
Tower, Peninsula Corporate Park,
Ganpatrao Kadam Marg, Off Senapati Bapat
Marg, Lower Parel (West),
Mumbai 400 013.

...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai, Maharashtra 400
032.
2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building,
Ground Floor, Opp Council Hall,
Pune 1.

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3. Commissioner of Customs
(General),
Nhava Sheva, CCSP Cell, Jawaharlal
Nehru Custom House, At & Post:
Sheva, Taluka: Uran, Dist.: Raigad,
Maharashtra 400 707.
4. Commissioner of Customs
(General),
Air Cargo Complex, Sahar,
Andheri (E), Mumbai 400 099.
5. Commissioner of Customs
(General),
1st Floor, New Customs House,
Ballard Pier, Mumbai 400 001.
6. Principal Commissioner of
Customs (Preventive),
New Custom House, Ballard Pier,
Mumbai 400 001.

...Respondents

WITH
WRIT PETITION NO. 4266 OF 2022

Abhishri Packaging Private
Limited,
A Company registered under the Indian
Companies Act, 1956 having its registered
office at Tainwala Houseroad No.18, MIDC,
Andheri (E), Mumbai 400 093.

...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,

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Government of Maharashtra,
Mantralaya, Mumbai, Maharashtra 400

032.

2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building,
Ground Floor, Opp Council Hall,
Pune 1.
3. Commissioner of Customs
(General),
Nhava Sheva, CCSP Cell, Jawaharlal
Nehru Custom House, At & Post:
Sheva, Taluka: Uran, Dist.: Raigad,
Maharashtra 400 707.
4. Principal Commissioner of
Customs (Preventive),
New Custom House, Ballard Pier,
Mumbai 400 001.

...Respondents

WITH

WRIT PETITION (L) NO. 11769 OF 2023

Gabriel India Limited,
A Company registered under Companies
Act, 1956 having its registered office at
Pune, Through Kiran Masalkar, through its
Authorized Signatory.

...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration

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and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai, Maharashtra 400
032.

2. Inspector General of
Registration and
Controller of Stamps,

Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building,
Ground Floor, Opp Council Hall,
Pune 1.

3. Commissioner of Customs
(General),
Nhava Sheva, CCSP Cell, Jawaharlal
Nehru Custom House, At & Post:
Sheva, Taluka: Uran, Dist.: Raigad,
Maharashtra 400 707.

4. Commissioner of Customs
(General),
Air Cargo Complex, Sahar,
Andheri (E), Mumbai 400 099.

...Respondents

WITH
WRIT PETITION NO. 412 OF 2023

Golden Agri Resources India
Private Limited,
A Company registered under Companies
Act, 1956 having its registered office at 313,
Freight Forwarders, Premises, Plot No.5,
Panvel Uran Road, Dongari, Navi Mumbai
400 707.

...Petitioner

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~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai, Maharashtra 400
032.
2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and

Stamps, Government of Maharashtra,
New Administration Building,
Ground Floor, Opp Council Hall,
Pune 1.

3. Commissioner of Customs
(General),
Nhava Sheva, CCSP Cell, Jawaharlal
Nehru Custom House, At & Post:
Sheva, Taluka: Uran, Dist.: Raigad,
Maharashtra 400 707.
4. Principal Commissioner of
Customs (Preventive),
New Custom House, Ballard Pier,
Mumbai.

...Respondents

WITH
WRIT PETITION NO. 514 OF 2023

CEAT Limited,
463, Dr Annie Besant Road, Worli,
Mumbai 400 030.

...Petitioner

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~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai, Maharashtra 400
032.
2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building,
Ground Floor, Opp Council Hall,
Pune 1.
3. Commissioner of Customs
(General),

Nhava Sheva, CCSP Cell, Jawaharlal
Nehru Custom House, At & Post:
Sheva, Taluka: Uran, Dist.: Raigad,
Maharashtra 400 707.

4. Commissioner of Customs
(General),
Air Cargo Complex, Sahar,
Andheri (E), Mumbai 400 099.
5. Principal Commissioner of
Customs (Preventive),
New Custom House, Ballard Pier,
Mumbai.

...Respondents

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Maharashtra & Ors & Connected Writ Petitions
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WITH
WRIT PETITION NO. 2487 OF 2022

Jiwarajka Textiles Industries,
A Company registered under Companies
Act, 1956 having its registered office at 220
Atlanta Estate, 2nd Floor, Vit Bhatti,
Goregaon (E), Mumbai 400 063.

...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai, Maharashtra 400
032.
2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building,
Ground Floor, Opp Council Hall,
Pune 1.
3. Commissioner of Customs
(General),
Nhava Sheva, CCSP Cell, Jawaharlal

Nehru Custom House, At & Post:
Sheva, Taluka: Uran, Dist.: Raigad,
Maharashtra 400 707.

4. Principal Commissioner of
Customs (Preventive),
New Custom House, Ballard Pier,
Mumbai.

...Respondents

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Maharashtra & Ors & Connected Writ Petitions
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WITH
WRIT PETITION NO.525 OF 2023

Unify Texturisers Private
Limited,
A Company registered under the Indian
Companies Act, 1956 having its registered
office at Unit Nos. 3A & 3B, Astra Centre,
3rd Floor, 470, NM Joshi Marg,
Chinchpokli (W), Mumbai 400 011.

...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai, Maharashtra 400
032.
2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building,
Ground Floor, Opp Council Hall,
Pune 1.
3. Commissioner of Customs
(General),
Nhava Sheva, CCSP Cell, Jawaharlal
Nehru Custom House, At & Post:
Sheva, Taluka: Uran, Dist: Raigad,

Maharashtra 400 707.

4. Principal Commissioner of
Customs (Preventive),

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Maharashtra & Ors & Connected Writ Petitions
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New Custom House, Ballard Pier,
Mumbai.

...Respondents

WITH
WRIT PETITION NO.385 OF 2023

Jain Farm Fresh Foods Limited,
Gat No. 139/2, Jain Valley, Shirsolli,
Jalgaon 425 001.

...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai, Maharashtra 400
032.
2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building,
Ground Floor, Opp Council Hall,
Pune 1.
3. Commissioner of Customs
(General),
Nhava Sheva, CCSP Cell, Jawaharlal
Nehru Custom House, At & Post:
Sheva, Taluka: Uran, Dist: Raigad,
Maharashtra 400 707.
4. Principal Commissioner of
Customs (Preventive),

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New Custom House, Ballard Pier,
Mumbai.

...Respondents

WITH
WRIT PETITION NO.422 OF 2023

Jain Irrigation Systems
Limited,
Jain Plastic Park, NH No. 6, Bambhori,
Jalgaon 425 001.

...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai, Maharashtra 400
032.
2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building,
Ground Floor, Opp Council Hall,
Pune 1.
3. Commissioner of Customs
(General),
Nhava Sheva, CCSP Cell, Jawaharlal
Nehru Custom House, At & Post:
Sheva, Taluka: Uran, Dist: Raigad,
Maharashtra 400 707.

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4. Principal Commissioner of
Customs (Preventive),
New Custom House, Ballard Pier,
Mumbai.

...Respondents

WITH
WRIT PETITION (L) NO.16917 OF 2023

Piaggio Vehicle Private
Limited,
A Company incorporated under Companies
Act, 1956 having its registered office at E-2
MIDC, Katphal Road, Baramati, Dist: Pune,
Maharashtra: 413 133, through its
Authorized Signatory.

...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai, Maharashtra 400
032.
2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building,
Ground Floor, Opp Council Hall,
Pune 1.
3. Commissioner of Customs
(General),

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Nhava Sheva, CCSP Cell, Jawaharlal
Nehru Custom House, At & Post:
Sheva, Taluka: Uran, Dist: Raigad,
Maharashtra 400 707.

4. Commissioner of Customs
(General),
Air Cargo Complex, Sahar,
Andheri (E), Mumbai 400 099.

...Respondents

WITH
WRIT PETITION (L) NO.16934 OF 2023

Henkel Adhesives
Technologies Private Limited,
A Company incorporated under Companies
Act, 1956 having its registered office at Navi
Mumbai, through its Authorized Signatory.

...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai, Maharashtra 400
032.
2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building,
Ground Floor, Opp Council Hall,
Pune 1.

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Maharashtra & Ors & Connected Writ Petitions
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3. Commissioner of Customs

(General),
Nhava Sheva, CCSP Cell, Jawaharlal
Nehru Custom House, At & Post:
Sheva, Taluka: Uran, Dist: Raigad,
Maharashtra 400 707.

4. Commissioner of Customs
(General),
Air Cargo Complex, Sahar,
Andheri (E), Mumbai 400 099.

...Respondents

WITH
WRIT PETITION (L) NO.17566 OF 2022

Sumitomo Chemicals India
Limited,
Building No. 1, GF Shant Manor CHS Ltd,
Chakravarti Ashok 'X' Road, Kandivali,
Mumbai 400 101.

...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai, Maharashtra 400
032.
2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building,

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Maharashtra & Ors & Connected Writ Petitions
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Ground Floor, Opp Council Hall,
Pune 1.

3. Commissioner of Customs
(General),
Nhava Sheva, CCSP Cell, Jawaharlal

Nehru Custom House, At & Post:
Sheva, Taluka: Uran, Dist: Raigad,
Maharashtra 400 707.

4. Commissioner of Customs
(General),
Air Cargo Complex, Sahar,
Andheri (E), Mumbai 400 099.
5. Principal Commissioner of
Customs (Preventive),
New Custom House, Ballard Pier,
Mumbai.

...Respondents

WITH
WRIT PETITION NO.2858 OF 2022

Mangalam Organics Limited,
Having its Head Office at: 812, Tulsiani
Chambers, 212, Nariman Point, Mumbai
400 021 and Registered Office/Factory at:
Village Kumbhivali, Savroli - Kharpada
Road, Khalapur, Dist: Raigad, Maharashtra
410 202.

...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Mantralaya, Mumbai, Maharashtra 400

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Maharashtra & Ors & Connected Writ Petitions
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- 032.
2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building,
Ground Floor, Opp Council Hall,
Pune 411 001.

3. Chief Commissioner of
Customs,
Jawaharlal Nehru Custom House,
Nhava Sheva, Taluka: Uran,
Dist: Raigad, Maharashtra 400 707. ...Respondents

WITH
WRIT PETITION NO.1542 OF 2023

Filatex India Limited,
321, Maker Chambers V, Nariman Point,
Mumbai 400 021. ...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai, Maharashtra 400
032.
2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and

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Maharashtra & Ors & Connected Writ Petitions
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- Stamps, Government of Maharashtra,
New Administration Building,
Ground Floor, Opp Council Hall,
Pune 1.
3. Commissioner of Customs
(General),
Nhava Sheva, CCSP Cell, Jawaharlal
Nehru Custom House, At & Post:
Sheva, Taluka: Uran, Dist: Raigad,
Maharashtra 400 707.
4. Principal Commissioner of
Customs (Preventive),
New Custom House, Ballard Pier,

WITH
WRIT PETITION NO.560 OF 2023

UPL Limited,
3-11, GIDC, Vapi, Dist Valsad, Gujarat 396
195 and having its Corporate Office at: UPL
House, 610 B/2, Bandra Village, Off
Western Express Highway, Bandra (East),
Mumbai 400 051.

...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai, Maharashtra 400
032.

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2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building,
Ground Floor, Opp Council Hall,
Pune 1.
3. Commissioner of Customs
(General),
Nhava Sheva, CCSP Cell, Jawaharlal
Nehru Custom House, At & Post:
Sheva, Taluka: Uran, Dist: Raigad,
Maharashtra 400 707.
4. Principal Commissioner of
Customs (Preventive),
New Custom House, Ballard Pier,

Mumbai 400 001.

5. Mumbai Port Authority,
Constituted under the Major Port
Trusts Act, 1963, having address at Port
House, Shoorji Vallabhdas Marg,
Ballard Estate, Mumbai 400 001.

...Respondents

WITH
WRIT PETITION NO.4886 OF 2022

Prateek Vinod Jatia,
Director of Dilshad Trading Co Pvt Ltd,
S/o Vinod Jatia, Damodhar Bhavan, 3rd
Floor, Bhulabhai Desai Marg, Mumbai 400
026.

...Petitioner

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Maharashtra & Ors & Connected Writ Petitions
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~ versus ~

1. Bureau of Immigration,
Ministry of Home Affairs, East Block-
VIII, Level-V, Sector 1, RK Puram,
New Delhi 110 066.
2. Indian Overseas Bank,
a body corporate constituted under the
provisions of Banking Companies
(Acquisition and Transfer of
Undertakings) Act, 1970 having its
Head Office at 763, Anna Salai,
Chennai 600 002, Tamil Nadu and a
branch office known as Indian Overseas
Bank, New Marine Lines Branch at
Maker Bhavan No. 2, 1st Floor, New
Marine Lines, Mumbai 400 020
through its Stressed Assets
Management Department.
3. Union of India,
through its Government Pleader, 2nd
Floor, Income Tax Building, Marine

WITH

WRIT PETITION (L) NO. 2572 OF 2019

Aditya Enterprises,
a Partnership firm registered under the
provisions of Indian Partnership Act 1932,
having its office at C-314/315, Big Splash,
Sector-17, Vashi, New Mumbai 400 703.

...Petitioner

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Saurer Textile Solutions Pvt Ltd v The State of
Maharashtra & Ors & Connected Writ Petitions
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~ versus ~

1. The State of Maharashtra,
Ministry of Revenue & Forest, through
Government Pleader, High Court (OS),
Mumbai.
2. Chief Controlling Revenue
Authority,
Maharashtra State, Pune having its
Office at Ground Floor, New
Administrative Building, Opp Vidhan
Bhavan, Pune 411 001.
3. The Collector of Stamps,
Kurla, Ground Floor, Administrative
Building, Phase II, RC Marg, Chembur,
Mumbai 400 071.
4. Tagore Nagar Purnima Co-
operative Housing Society
Ltd,
a Society registered under provisions of
Maharashtra Co-operative Societies
Act, 1960 and having its office at
Building No.3, Tagore Nagar, Vikhroli
(E), Mumbai 400 083.

...Respondents

WITH

WRIT PETITION (L) NO.22235 OF 2022

Perfect Filaments Limited,
A Company registered under the Indian
Companies Act, 1956 having its registered
office at Survey Nos. 285/1, 286, 287/5,
291, 292, 292/3, 292/4, 292/5, Bhimpore,
Nani Daman, Daman, Dadra & Nagar
Haveli and Daman & Diu 396 210.

...Petitioner

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~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai, Maharashtra 400
032.
2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building,
Ground Floor, Opp Council Hall,
Pune 1.
3. Commissioner of Customs
(General),
Nhava Sheva, CCSP Cell, Jawaharlal
Nehru Custom House, At & Post:
Sheva, Taluka: Uran, Dist: Raigad,
Maharashtra 400 707.
4. Principal Commissioner of
Customs (Preventive),
New Custom House, Ballard Pier,
Mumbai.
5. Mumbai Port Authority,
Constituted under the Major Port
Trusts Act, 1963, having address at Port
House, Shoorji Vallabhdas Marg,
Ballard Estate, Mumbai 400 001.

...Respondents

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WITH
WRIT PETITION NO.1589 OF 2023

Stovec Industries Limited,
NIDC Near Lambha Village, Post: Narol,
Ahemdabad, Gujarat 382 405.

...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai, Maharashtra 400
032.
2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building,
Ground Floor, Opp Council Hall,
Pune 1.
3. Commissioner of Customs
(General),
Nhava Sheva, CCSP Cell, Jawaharlal
Nehru Custom House, At & Post:
Sheva, Taluka: Uran, Dist: Raigad,
Maharashtra 400 707.
4. Commissioner of Customs
(General),
Air Cargo Complex, Sahar,
Andheri (E), Mumbai 400 099.
5. Principal Commissioner of
Customs (Preventive),

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New Custom House, Ballard Pier,
Mumbai.

6. Mumbai Port Authority,
Constituted under the Major Port
Trusts Act, 1963, having address at Port
House, Shoorji Vallabhdas Marg,
Ballard Estate, Mumbai 400 001.

...Respondents

WITH
WRIT PETITION (L) NO.23846 OF 2022

Morepen Laboratories Limited,
Village Morepen Nalagarh Road, Near
Baddi Distt, Solan Himachal Pradesh,
HP 173 205 INDIA

...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai, Maharashtra 400
032.
2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building,
Ground Floor, Opp Council Hall,
Pune 1.
3. Commissioner of Customs
(General),

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Maharashtra & Ors & Connected Writ Petitions
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Nhava Sheva, CCSP Cell, Jawaharlal
Nehru Custom House, At & Post:
Sheva, Taluka: Uran, Dist: Raigad,
Maharashtra 400 707.

4. Principal Commissioner of
Customs (Preventive),
New Custom House, Ballard Pier,
Mumbai.
5. Mumbai Port Authority,
Constituted under the Major Port
Trusts Act, 1963, having address at Port
House, Shoorji Vallabhdas Marg,
Ballard Estate, Mumbai 400 001.

...Respondents

WITH
WRIT PETITION (L) NO.23927 OF 2022

Haier Appliances India Private
Limited,
Authorised by Amit Raina Having its office
at Unit No. 201, 'G' Wing, Lotus Corporate
Park, CTS No 185/A, Off Western Express
Highway, Goregaon (East), Mumbai 400
063.

...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai, Maharashtra 400
032.
2. Inspector General of

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Maharashtra & Ors & Connected Writ Petitions
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Registration and

Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building,
Ground Floor, Opp Council Hall,
Pune 1.

3. Commissioner of Customs
(General),
Nhava Sheva, CCSP Cell, Jawaharlal
Nehru Custom House, At & Post:
Sheva, Taluka: Uran, Dist: Raigad,
Maharashtra 400 707.
4. Principal Commissioner of
Customs (Preventive),
New Custom House, Ballard Pier,
Mumbai.

...Respondents

WITH
WRIT PETITION (L) NO.24973 OF 2022

Genus Power Infrastructure
Limited,
G-123, Sector 63, Noida, Gautam Buddha
Nagar, UP 201 307.

...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai, Maharashtra 400
032.

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2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building,

Ground Floor, Opp Council Hall,
Pune 1

3. Commissioner of Customs
(General),
Nhava Sheva, CCSP Cell, Jawaharlal
Nehru Custom House, At & Post:
Sheva, Taluka: Uran, Dist: Raigad,
Maharashtra 400 707.
4. Principal Commissioner of
Customs (Preventive),
New Custom House, Ballard Pier,
Mumbai.
5. Mumbai Port Authority,
Constituted under the Major Port
Trusts Act, 1963, having address at Port
House, Shoorji Vallabhdas Marg,
Ballard Estate, Mumbai 400 001.

...Respondents

WITH
WRIT PETITION NO.64 OF 2023

Sanathan Textiles Limited,
A Company registered under the Indian
Companies Act, 1956 having its registered
office at SRV No. 187/4/1/2, Near Surangi
Bridge, Surangi Dadra & Nagar Haveli,
Silvassa Dadra & Nagar Haveli, Daman 396
230 and has its Corporate Office at D-15,
Trade World Building, Kamala Mills

...Petitioner

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Compound, SB Marg, Lower Parel,
Mumbai 400 013.

~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai, Maharashtra 400
032.

2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building,
Ground Floor, Opp Council Hall, Pune.
3. Commissioner of Customs
(General),
Nhava Sheva, CCSP Cell, Jawaharlal
Nehru Custom House, At & Post:
Sheva, Taluka: Uran, Dist: Raigad,
Maharashtra 400 707.
4. Principal Commissioner of
Customs (Preventive),
New Custom House, Ballard Pier,
Mumbai.
5. Mumbai Port Authority,
Constituted under the Major Port
Trusts Act, 1963, having address at Port
House, Shoorji Vallabhdas Marg,
Ballard Estate, Mumbai 400 001. ...Respondents

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WITH

WRIT PETITION (L) NO. 26947 OF 2022

Century Enka Limited,
Plot No 72 & 72-A, MIDC, Bhosari,
Pune 411 026. ...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai, Maharashtra 400
032.

2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building, Ground
Floor, Opp Council Hall, Pune 1.
3. Commissioner of Customs
(General),
Nhava Sheva, CCSP Cell, Jawaharlal
Nehru Custom House, At & Post:
Sheva, Taluka: Uran, Dist: Raigad,
Maharashtra 400 707.
4. Commissioner of Customs
(General),
Air Cargo Complex, Sahar,
Andheri (E), Mumbai 400 099.
5. Principal Commissioner of

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Customs (Preventive),
New Custom House, Ballard Pier,
Mumbai.

6. Mumbai Port Authority,
Constituted under the Major Port
Trusts Act, 1963, having address at Port
House, Shoorji Vallabhdas Marg,
Ballard Estate, Mumbai 400 001.

...Respondents

WITH

WRIT PETITION NO.119 OF 2023

UltraTech Cement Limited,
A Company registered under the Indian
Companies Act, 1956 having its registered
office at B Wing, Ahura Centre, 2nd Floor,
Mahakali Caves Road, Andheri East,
Mumbai 400 093.

...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration

and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai, Maharashtra 400
032.

2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building,
Ground Floor, Opp Council Hall, Pune.
3. Commissioner of Customs
(General),

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Maharashtra & Ors & Connected Writ Petitions
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Nhava Sheva, CCSP Cell, Jawaharlal
Nehru Custom House, At & Post:
Sheva, Taluka: Uran, Dist: Raigad,
Maharashtra 400 707.

4. Commissioner of Customs
(General),
Air Cargo Complex, Sahar,
Andheri (East), Mumbai 400 099.
5. Principal Commissioner of
Customs (Preventive),
New Custom House, Ballard Pier,
Mumbai.
6. Mumbai Port Authority,
Constituted under the Major Port
Trusts Act, 1963, Having address at
Port House, Shoorji Vallabhdas Marg,
Ballard Estate, Mumbai 400 001.
7. ICD Mihan,
The Commissioner of Custom
(Import), Nagpur, CONCOR, Plot No.
4A, 5A, 5B, 5C, Near Khapri Railway
Station, Mihan, Nagpur 441 108
8. ICD Borkhedi,
The Commissioner of Custom
(Import), Nagpur, NH-7, Jangeshwar,
Borkhedi (Rly), Dist- Nagpur 441 108.

...Respondents

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WITH
WRIT PETITION NO.124 OF 2023

GSP Crop Science Private
Limited,
A Company registered under the Indian
Companies Act, 1956 having its registered
office at 403, Lalita Complex, 352/3, Rasala
Road, Near Jain Temple, Navrangpura,
Ahmedabad 380 009 and having its Sales
Office at 4R6X+7XX, Shahaji Raje Marg,
Navpada, Netaji Subhash Nagar,
Vile Parle East, Mumbai, Maharashtra 400
057.

...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai, Maharashtra 400
032.
2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building,
Ground Floor, Opp Council Hall, Pune.
3. Commissioner of Customs
(General),
Nhava Sheva, CCSP Cell, Jawaharlal
Nehru Custom House, At & Post:

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Maharashtra & Ors & Connected Writ Petitions

Sheva, Taluka: Uran, Dist: Raigad,
Maharashtra 400 707.

4. Principal Commissioner of
Customs (Preventive),
New Custom House, Ballard Pier,
Mumbai.
5. Mumbai Port Authority,
Constituted under the Major Port
Trusts Act, 1963, having address at Port
House, Shoorji Vallabhdas Marg,
Ballard Estate, Mumbai 400 001.

...Respondents

WITH

WRIT PETITION NO. 1537 OF 2023

Fiat India Automobiles Private
Ltd,

A Company registered under the Indian
Companies Act, 1956 having its registered
office at B-19, MIDC, Ranjangaon Industrial
Area, Ranjangaon, Shirur, Pune 412 210.

...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai, Maharashtra 400
032.
2. Inspector General of
Registration and
Controller of Stamps,

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Maharashtra & Ors & Connected Writ Petitions
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Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building,
Ground Floor, Opp Council Hall, Pune.

3. Commissioner of Customs
(General),
Nhava Sheva, CCSP Cell, Jawaharlal
Nehru Custom House, At & Post:
Sheva, Taluka: Uran, Dist: Raigad,
Maharashtra 400 707.
4. Commissioner of Customs
(General),
Air Cargo Complex, Sahar,
Andheri (East), Mumbai 400 099.
5. Principal Commissioner of
Customs (Preventive),
New Custom House, Ballard Pier,
Mumbai.
6. Mumbai Port Authority,
Constituted under the Major Port
Trusts Act, 1963, Having Address at
Port House, Shoorji Vallabhdas Marg,
Ballard Estate, Mumbai 400 001.

...Respondents

WITH
WRIT PETITION NO. 4045 OF 2022

Parakh Foods and Oils Ltd,
A Company registered under the Indian
Companies Act, 1956 having its registered
office at 6th Floor, Parakh House,
1 Boat Club Road, Pune 411 001.

...Petitioner

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Maharashtra & Ors & Connected Writ Petitions
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~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,

Government of Maharashtra,
Mantralaya, Mumbai, Maharashtra 400
032.

2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building,
Ground Floor, Opp Council Hall, Pune.
3. Commissioner of Customs
(General),
Nhava Sheva, CCSP Cell, Jawaharlal
Nehru Custom House, At & Post:
Sheva, Taluka: Uran, Dist: Raigad,
Maharashtra 400 707.
4. Principal Commissioner of
Customs (Preventive),
New Custom House, Ballard Pier,
Mumbai
5. Mumbai Port Authority,
Constituted under the Major Port
Trusts Act, 1963, Having Address at
Port House, Shoorji Vallabhdas Marg,
Ballard Estate, Mumbai 400 001.

...Respondents

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Maharashtra & Ors & Connected Writ Petitions
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WITH

WRIT PETITION NO. 3513 OF 2018

1. Virendra Hasmukhbhai
Bhagat
2. Trupti Virendra Bhagat,
both residing at, B/401 Thakkar Plaza,
Irani Wardi Road No.4, Kandivali
(West), Mumbai 400 067.
3. Shriji Apartment Co-
operative Housing Society
Limited,
a Society registered under the
provisions of the Maharashtra Co-

operative Societies Act 1960, having
office at Hamukalani X Road No.3, Irani
Wadi, Kandivali (West), Mumbai 400
067.

...Petitioners

~ versus ~

1. The State of Maharashtra,
Ministry of Revenue & Forest through
the Office of the Government Pleader,
High Court (OS), Mumbai.
2. Chief Controlling Revenue
Authority Maharashtra
State, Pune,
having its office at Ground Floor, New
Administrative Building, Opp Vidhan
Bhavan, Pune 411 001.
3. The Collector of Stamps,
Andheri,
MMRDA Building, 1st Floor,
Opp Family Court, BKC, Bandra (E),

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- Mumbai 400 051.
4. Joint Sub-Registrar of
Borivali,
MTNL Building, 1st Floor, Behind
Technical Hakoba Compound,
Borivali (E), Mumbai 400 066.
 5. Heena High-Tech
Developers,
a Partnership Firm registered under
the provisions of the Indian
Partnership Act 1932, having its Office
at Shop No.1/2, Ground Floor,
Vinayak CHS Limited, 63 Pond
Gauthan, Baji Prabhu Deshpande
Marg, Vile Parle (West), Mumbai 400
056.
 - 6a Piyush Kishorchandra
Thakkar
 - 6b Kishorchandra Odhavji
Thakkar,

both of Mumbai, Indian Inhabitants,
having present address at Flat No.10,
Adukia Apartment, Near Adukia
School, Ram Gully, Kandivali (West),
Mumbai 400 067.

7a Amritlal Mohanlal
Panchal

7b Chanchalben Amritlal
Panchal,
both of Mumbai, Indian Inhabitants,
having present address at 404
Dwarkadhish Apartment, Hemu
Kalani X Road No.2, Kandivali (West),
Mumbai 400 067.

8a Rupesh Prataprai Desai

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8b Sanjay Prataprai Desai,
both of Mumbai, Indian Inhabitants,
having present address at 404
Dwarkadhish Apartment, Hemu
Kalani X Road No.2, Kandivali (West),
Mumbai 400 067

9a Mahendrakumar Mafatla
Shah

9b Surekha Mahendrakumar
Shah,
both of Mumbai Indian Inhabitants,
having present address at A/1003
Gokul Vrindavan, Shantilal Modi X
Road No.2, Kandivali (West),
Mumbai 400 067.

10a Surekha Mahendra kumar
Shah

10b Mahendrakumar Mafatlal
Shah,
both of Mumbai Indian Inhabitants,
having present address at A/1003
Gokul Vrindavan, Shantilal Modi X
Road No.2, Kandivali (West),
Mumbai 400 067.

11a Atul Shakaralal Shah

11b Alpa Atul Shah,
both adults, of Mumbai, Indian

Inhabitants, having present address at
B/104 Shanti Apartment No.1,
Mathuradas Ext Road, Kandivali
(West), Mumbai 400 067.

- 12a Hemant Zaverilal Shah
12b Kavita Hemant Shah,
both adults, of Mumbai, Indian

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Inhabitants, having present address at
A/205, Nirmal Apartment, Shankar
Lane, Kandivali (West), Mumbai 400
067.

- 13a Jaisheel Atmadip Dhami
13b Suhasi Jaisheel Dhami,
both adults, of Mumbai, Indian
Inhabitants, having present address at
Tower A 4003, Imperial Height, Best
Colony, Behind Oshi Bus Depot,
Goregaon (West), Mumbai 400 067.

- 14a Atul Ramniklal Nathwani
14b Mayuri Atul Nathwani,
both adults, of Mumbai, Indian
Inhabitants, having address at B/108
Neelam Apt, Irani Wadi, Shantilal
Modi X Road No.2, Kandivali (West),
Mumbai 400 067.

- 15a Narendra Amritlal Jain
15b Sadhana Narendra Jain,
both adults, of Mumbai, Indian
Inhabitants, having address at A/307
Sanskriti Building, Hemu Kalani X
Road No.3, Kandivali (West),
Mumbai 400 067.

16. Champaben Dhirubhai
Parmar,
an adult, of Mumbai, Indian
Inhabitant, having present address at
A/7 Arihant Apartment, Pramod
Tanna Marg, Chhitabhai Patel Road,
Near Ashok Nagar Bus Depot,
Kandivali (East), Mumbai 400 101.

17. Gangabai Chatrabhuj

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- Brahmashatriya,
an adult, of Mumbai, Indian
Inhabitant, having present address at
B/23 Jaysukh Sagar, MG Road, Near
Swimming Pool, Kandivali (West),
Mumbai 400 067.
- 18a Ashok Sardarram Suthar
18b Geeta Ashok Suthar,
both adults, of Mumbai, Indian
Inhabitants, having present address at
A/101 Shriji Vijay, Hemu Kalani X
Road No.4, Kandivali (West),
Mumbai 400 067.
- 19a Pravinchandra Ramjibhai
Saparia
19b Vasant Pravinchandra
Saparia,
both adults, of Mumbai, Indian
Inhabitants, having present address at
G/1 New Shiv Dharshan, Hemu
Kalani X Road No.3, Kandivali (West),
Mumbai 400 067.
- 20a Kantaben Arvindbhai
Bhatelia
20b Arvindbhai Babubhai
Bhatelia,
both adults, of Mumbai, Indian
Inhabitants, having present address at
Flat No.1605/06, Jeevan Sapna,
Behind Patel Nagar, MG Road X No.4,
Kandivali (West), Mumbai 400 067.
- 21a Snehal Jitendra Chawda
21b Nisha Snehal Chawda,
both adults, of Mumbai, Indian

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- Inhabitant, having present address at
402 Jay Vinayak Scy, Opp Domino
Piza, MG Road, Kandivali (West),
Mumbai 400 067.
- 22a Rajesh Parmananddas
Goradia
- 22b Gaurav Rajesh Goradia,
both adults, of Mumbai, Indian
Inhabitants, having present address at
203 Divya Gunjan Tower, Bandar
Pakhadi Road, Ganesh Chowk,
Charkop, Kandivali (West),
Mumbai 400 067.
23. Manjulaben Shantilal
Thakkar,
an adult, of Mumbai, Indian
Inhabitant, having present address at
B/4, 1st Floor, Shyam Sarjit
Apartment, Mathuradas Road,
Kandivali (West), Mumbai 400 067.
24. Maltiben Eknath Pednekar,
an adult, of Mumbai, Indian
Inhabitant, having present address at
D/302 Shree Siddhi Vinayak Tower
CHS Ltd., Tank Road, Orlem,
Malad (West), Mumbai 400 064.
25. Arvinbhai Babubhai
Bhatelia,
an adult, of Mumbai, Indian
Inhabitant, having present address at
1605/06 Jeevan Sapna, Behind Patel
Nagar, MG X Road No.4, Kandivali
(West), Mumbai 400 067.
26. Sanjay Natvarlal Desai,
an adult, of Mumbai, Indian

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Maharashtra & Ors & Connected Writ Petitions
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- Inhabitant, having present address at
B/107, Neelam CHS Ltd, Shantilal
Modi X Road No.2, Kandivali (West),
Mumbai 400 067.
27. Hasmukhbhai Chakubhai

Chitalia,
an adult, of Mumbai, Indian
Inhabitant, having present address at
17, 1st Floor, Dattani Apartment CHS
Ltd., Shivaji Road, Kandivali (West),
Mumbai 400 067.

28a Bina Shailesh Patel

28b Shailesh Hasmukhlal
Patel,
both adults, of Mumbai, Indian
Inhabitants, having present address at
B/704 Anand Sarita CHS Ltd, Anand
Nagar, Mathuradas Exn Road,
Kandivali (West), Mumbai 400 067.

29. Sushilaben Gordhandas
Ratandhara,
an adult, of Mumbai, Indian
Inhabitant, having present address at
703 Kamalvan CHS Ltd, MG Road,
Above Nobel Chemist,
Dahanukarwadi, Kandivali (West),
Mumbai 400 067.

30a Pushpaben Dilip
Thadeshwar

30b Dilip Manubhai
Thadeshwar,
both adults, of Mumbai, Indian
Inhabitants, having present address at
A/601 Shanti Apartments 1,
Mathuradas Ext Road, Kandivali

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Maharashtra & Ors & Connected Writ Petitions
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(West), Mumbai 400 067.

31a Jagdish Laxmidas Nagaria

31b Punam Jagdish Nagariya

31c Pratik Jagdish Nagariya,
all adults, of Mumbai, Indian
Inhabitants, having present address at
A/8 Navrang Building, Parekh Lane,
Kandivali (West), Mumbai 400 067.

32a Rohit Jitendra Chawda

32b Gita Rohit Chawda,
both adults, of Mumbai, Indian
Inhabitants, having present address at

A/304 Neelam Building, Shantilal
Modi X Road No.2, Kandivali (West),
Mumbai 400 067.

33. Deepak Jayantilal Parekh,
an adult of Mumbai, Indian Inhabitant,
having present address at 101, 1st floor,
Kanyakumari, MG Road, Kandivali
(West), Mumbai 400 067.
- 34a Bhogilal Veniram Darji
34b Mahendra Veniram Darji,
both adults, of Mumbai, Indian
Inhabitants, having present address at
B/8 Gundecha Apartment, Hemu
Kalani X Road No.3, Kandivali (West),
Mumbai 400 067.
35. Meena Ishwarlal Bhatt,
an adult, of Mumbai, Indian
Inhabitant, having present address at
Shop No.1, Atul Tower, Mathuradas
Extn Road, Kandivali (West), Mumbai
400 067.

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- 36a Dr Naresh Jivraj Ramani
36b Dr Asha Naresh Ramani,
both adults, of Mumbai, Indian
Inhabitants, having present address at
605/13 Antarbharti CHS Ltd, Sector
6, Chakop, Kandivali (West), Mumbai
400 067.
37. Shashikant Pandharinath
Korde,
an adult, of Mumbai, Indian
Inhabitant, having present address at
Flat No.4, Prerna Building, Off
Vaishali Bus Depo, Near Domino Piza,
MG Road, Kandivali (West), Mumbai
400 067.
38. Jayesh Veljibhai Jatania,
an adult, of Mumbai, Indian
Inhabitant, having present address at
13, Lilavati Mansion, 2nd Floor,

Parekh Lane, Kandivali (West),
Mumbai 400 067.

...Respondents

WITH
WRIT PETITION NO. 50 OF 2023

Indorama Yarns Private Ltd,
MIDC, 31-A, Industrial Area, Butibori,
Nagpur, Maharashtra 441 122

...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,

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Maharashtra & Ors & Connected Writ Petitions
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- Mantralaya, Mumbai, Maharashtra 400
032.
2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building,
Ground Floor, Opp Council Hall, Pune.
3. Commissioner of Customs
(General),
Nhava Sheva, CCSP Cell, Jawaharlal
Nehru Custom House, At & Post:
Sheva, Taluka: Uran, Dist: Raigad,
Maharashtra 400 707.
4. Commissioner of Customs
(General),
Air Cargo Complex, Sahar,
Andheri (East), Mumbai 400 099.
5. Principal Commissioner of
Customs (Preventive),
New Custom House, Ballard Pier,
Mumbai.

6. Mumbai Port Authority,
Constituted under the Major Port
Trusts Act, 1963, Having Address at
Port House, Shoorji Vallabhdas Marg,
Ballard Estate, Mumbai 400 001. ...Respondents

WITH
WRIT PETITION NO. 1544 OF 2023

Indo Rama Synthetics (India)
Limited,

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Maharashtra & Ors & Connected Writ Petitions
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A-31, MIDC Industrial Area, Butibori,
Nagpur, Maharashtra 441 122. ...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai, Maharashtra 400
032.
2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building,
Ground Floor, Opp Council Hall, Pune
3. Commissioner of Customs
(General),
Nhava Sheva, CCSP Cell, Jawaharlal
Nehru Custom House, At & Post:
Sheva, Taluka: Uran, Dist: Raigad,
Maharashtra 400 707.
4. Commissioner of Customs
(General),
Air Cargo Complex, Sahar, Andheri
(E), Mumbai 400 099.

5. Principal Commissioner of
Customs (Preventive),
New Custom House, Ballard Pier,
Mumbai.
6. Mumbai Port Authority,
Constituted under the Major Port
Trusts Act, 1963, Having Address at

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Maharashtra & Ors & Connected Writ Petitions
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Port House, Shoorji Vallabhdas Marg,
Ballard Estate, Mumbai 400 001.

...Respondents

WITH
WRIT PETITION NO. 145 OF 2023

ADM Agro Industries Kota &
Akola Private Ltd,
A company registered under the Indian
Companies Act, 1956 having its office at
3rd Floor, Vatika Professional Point, Golf
Course Extn Road, Badshahpur, Sector-66,
Gurgaon 122 018, Haryana, India Through
its authorized signatory Ankit Jain,
Company Secretary.

...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai, Maharashtra 400
032.
2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building,
Ground Floor, Opp Council Hall, Pune.
3. Commissioner of Customs
(General),

Nhava Sheva, CCSP Cell, Jawaharlal
Nehru Custom House, At & Post:

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Maharashtra & Ors & Connected Writ Petitions
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Sheva, Taluka: Uran, Dist: Raigad,
Maharashtra 400 707.

4. Principal Commissioner of
Customs (Preventive),
New Custom House, Ballard Pier,
Mumbai.

...Respondents

WITH

WRIT PETITION NO. 4587 OF 2022

Aarti Drugs Limited,
Ground Floor, Plot No.109-D,
Road No.29, Sion (East),
Mumbai - 400022.

...Petitioner

~ versus ~

1. The State of Maharashtra,
Notice to be served through
Principal Secretary
Government of Maharashtra,
Home Department,
Mantralaya, Mumbai 400 032.
2. Inspector General of
Registrations and
Controller of Stamps,
Ground Floor, New Administrative
Building, Bund Garden Road, Opp
Vidan Bavan, Agarkar Nagar,
Pune 411 001.
3. Commissioner of Customs
(General),
Jawaharlal Nehru Customs House,

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Nhava Sheva, Taluka: Uran, Dist:
Raigad 400 707.

4. Jawaharlal Nehru Port
Trust,
WXX2+W55, JNPT Administration
Building, Nhava Sheva, Tal: Uran,
Dist Raigad 400 707.

...Respondents

WITH
WRIT PETITION NO.4847 OF 2022

Tarz Distribution India
Private Ltd,
A Company registered under the Indian
Companies Act, 1956 having its registered
office at: 201, 2nd Floor, Ackruti Star,
MIDC Central Road, MIDC, Andheri East,
Mumbai, Maharashtra 400 093.

...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai, Maharashtra 400
032.
2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building, Ground
Floor, Opp Council Hall, Pune.

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Saurer Textile Solutions Pvt Ltd v The State of
Maharashtra & Ors & Connected Writ Petitions

3. Commissioner of Customs
(General),
Nhava Sheva, CCSP Cell, Jawaharlal
Nehru Custom House, At & Post:
Sheva, Taluka: Uran, Dist: Raigad,
Maharashtra 400 707.
4. Principal Commissioner of
Customs (Preventive),
New Custom House, Ballard Pier,
Mumbai.

...Respondents

WITH
WRIT PETITION NO. 420 OF 2023

Canpack India Private Ltd,
A Company registered under the Indian
Companies Act, 1956 having its registered
office at H-14/1, MIDC, Waluj, Aurangabad
431 136.

...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai, Maharashtra 400
032.
2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building,
Ground Floor, Opp Council Hall, Pune.

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3. Commissioner of Customs
(General),
Nhava Sheva, CCSP Cell, Jawaharlal
Nehru Custom House, At & Post:
Sheva, Taluka: Uran, Dist: Raigad,
Maharashtra 400 707.
4. Commissioner of Customs
(General),
Air Cargo Complex, Sahar, Andheri
(East), Mumbai 400 099.
5. Principal Commissioner of
Customs (Preventive),
New Custom House, Ballard Pier,
Mumbai.
6. Mumbai Port Authority,
Constituted under the Major Port
Trusts Act, 1963, Having Address at
Port House, Shoorji Vallabhdas Marg,
Ballard Estate, Mumbai 400 001.

...Respondents

WITH
WRIT PETITION NO. 4490 OF 2022

Arch Pharmalabs Limited,
Titanic Building, 3rd Floor, Chandivali
Farm Road, Near HDFC Bank Compound,
Andheri (East), Mumbai 400 072.

...Petitioner

~ versus ~

1. The State of Maharashtra,
Notice to be served through
Principal Secretary Government of
Maharashtra, Home Department,
Mantralaya, Mumbai 400 032.

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2. Inspector General of
Registrations and
Controller of Stamps,
Ground Floor, New Administrative

Building, Band Garden Road, Opp
Vidhan Bavan, Agarkar Nagar,
Pune 411 001.

3. Commissioner of Customs
(General),
Jawaharlal Nehru Customs House,
Nhava Sheva, Taluka: Uran, Dist:
Raigad 400 707.
4. Jawaharlal Nehru Port
Trust,
WXX2+W55, JNPT Administration
Building, Nhava Sheva, Tal: Uran,
Dist Raigad 400 707.
5. Shree Samarth Krupa
Logistics LLP,
Survey No.141/5, Near Chirner High
School, At Post Chirner, Taluka Uran,
Dist Raigad 410 206.
6. Shree Samarth
Warehousing & Logistics
Private Ltd,
Survey No.22, Plot No.6, Belondakhar,
Post Dighode, Taluka Uran,
Dist Raigad 400 702.

...Respondents

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WITH
WRIT PETITION NO. 4401 OF 2022
WITH
INTERIM APPLICATION NO.1540 OF 2023

Prateek Vinod Jatia,
adult, Indian Inhabitant, residing at
Damodhar Bhavan, 3rd Floor,
Bhulabhai Desai Marg, Mumbai 400 026.

...Petitioner

~ versus ~

1. Bureau of Immigration,
Ministry of Home Affairs, East Block-
VIII, Level-V, Sector 1, RK Puram,

New Delhi 110 066.

2. Punjab National Bank,
(Erstwhile Oriental Bank of Commerce)
A body corporate constituted under the
Banking Companies (Acquisition &
Transfer of Undertakings) Act, 1980,
Having Head Office at Corporate
Office, 7 Plot No.4, Sector 10, Dwarka,
New Delhi 110 075 and amongst others,
a Large Corporate Branch at
14th Floor, Maker Tower "F",
Cuffe Parade, Mumbai 400 005.
3. Union of India,
through its Government Pleader 2nd
Floor, Income Tax Building,
Marine Lines, Mumbai.

...Respondents

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WITH
WRIT PETITION NO. 4824 OF 2022

Environ Speciality Chemicals
Private Ltd,
A-305, Kemp Plaza, Chincholi Bunder
Road, Malad West, Mumbai 400 064.

...Petitioner

~ versus ~

1. The State of Maharashtra,
Notice to be served through
Principal Secretary Government of
Maharashtra, Home Department,
Mantralaya, Mumbai 400 032.
2. Inspector General of
Registration and
Controller of Stamps,
Ground Floor, New Administrative
Building, Band Garden Road, Opp
Vidhan Bavan, Agarkar Nagar,
Pune 411 001.
3. Commissioner of Customs

(General),
Jawaharlal Nehru Customs House,
Nhava Sheva, Taluka: Uran, Dist:
Raigad 400 707.

4. Jawaharlal Nehru Port
Trust,
WXX2+W55, JNPT Administration
Building, Nhava Sheva, Tal: Uran,
Dist Raigad 400 707.

...Respondents

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WITH

WRIT PETITION NO. 1546 OF 2023

Rieter India Private Ltd,
Gat No.768 Village Wing, Shindewadi-Bhor
Road, Khandala District 412 801.

...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai, Maharashtra 400
032.
2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building, Ground
Floor, Opp Council Hall, Pune.
3. Commissioner of Customs
(General),
Nhava Sheva, CCSP Cell, Jawaharlal
Nehru Custom House, At & Post:
Sheva, Taluka: Uran, Dist: Raigad,
Maharashtra 400 707.
4. Commissioner of Customs
(General),
Air Cargo Complex, Sahar, Andheri (E)
Mumbai 400 099.

5. Principal Commissioner of
Customs (Preventive),
New Custom House, Ballard Pier,
Mumbai.

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6. Mumbai Port Authority,
Constituted under the Major Port
Trusts Act, 1963, having address at Port
House, Shoorji Vallabhdas Marg,
Ballard Estate, Mumbai 400 001.

...Respondents

WITH
WRIT PETITION NO. 463 OF 2023

Parakh Agro Industries Ltd,
3rd Floor, Parakh House, Final Plot No.255,
CTS No.1, Boat Club Road, Pune 411 001.

...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai, Maharashtra 400
032.
2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building, Ground
Floor, Opp Council Hall, Pune.
3. Commissioner of Customs
(General),
Nhava Sheva, CCSP Cell, Jawaharlal
Nehru Custom House, At & Post:
Sheva, Taluka: Uran, Dist: Raigad,
Maharashtra 400 707.

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4. Commissioner of Customs
(General),
Air Cargo Complex, Sahar, Andheri (E)
Mumbai 400 099.
 5. Principal Commissioner of
Customs (Preventive),
New Custom House, Ballard Pier,
Mumbai.
 6. Mumbai Port Authority,
Constituted under the Major Port
Trusts Act, 1963, having address at Port
House, Shoorji Vallabhdas Marg,
Ballard Estate, Mumbai 400 001.
- ...Respondents

WITH
WRIT PETITION NO. 90 OF 2023

Elica PB Whirlpool Kitchen
Appliances Private Limited,
(Formerly known as Elica PB
India Private Limited) a Company
incorporated under Companies Act, 1956
having its registered office at 37/1/1
Kondhwa Pisoli Road, Taluka Haveli Pune
MH 411 060.

...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai, Maharashtra 400
032.

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2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building,
Ground Floor, Opp Council Hall, Pune.
3. Commissioner of Customs
(General),
Nhava Sheva, CCSP Cell, Jawaharlal
Nehru Custom House, At & Post:
Sheva, Taluka: Uran, Dist: Raigad,
Maharashtra 400 707.
4. Principal Commissioner of
Customs (Preventive),
New Custom House, Ballard Pier,
CCSP Cell, Jawaharlal Nehru.

...Respondents

WITH
WRIT PETITION NO. 122 OF 2023

Aarti Industries Limited,
221, 2nd Floor, Udyog Kshetra, Mulund
Goregaon Link Road, LBS Marg, Mulund
West, Mumbai 400 080.

...Petitioner

~ versus ~

1. The State of Maharashtra,
Notice to be served through Principal
Secretary Government of Maharashtra,
Home Department, Mantralaya,
Mumbai 400 032.
2. Inspector General of
Registrations and
Controller of Stamps,

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Ground Floor, New Administrative
Building, Bund Garden Road, Opposite
Vidan Bhavan, Agarkar Nagar, Pune 411
001.

3. Commissioner of Customs
(General),
Jawaharlal Nehru Customs House,
Nhava Sheva, Tal: Uran, Dist: Raigad
400 707.
4. Jawaharlal Nehru Port
Trust,
JNPT Administration Building, Nhava
Sheva, Tal: Uran, Dist Raigad 400 707.

...Respondents

WITH
WRIT PETITION NO. 127 OF 2023

Aarti Pharmalabs Ltd,
2nd Floor, Udyog Kshetra, Mulund
Goregaon Link Road, LBS Marg, Mulund
West, Mumbai 400 080.

...Petitioner

~ versus ~

1. The State of Maharashtra,
Notice to be served through Principal
Secretary Government of Maharashtra,
Home Department, Mantralaya,
Mumbai 400 032.
2. Inspector General of
Registrations and
Controller of Stamps,
Ground Floor, New Administrative
Building, Bund Garden Road, Opposite
Vidan Bhavan, Agarkar Nagar, Pune 411

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001.

3. Commissioner of Customs
(III),

Import Air Cargo Complex, Sahar,
Andheri (East), Mumbai 400 099.

4. Air Cargo Complex, Mumbai
Customs,
Sahar, Andheri (East), Mumbai 400
099.
5. Commissioner of Customs
(General),
Jawaharlal Nehru Customs House,
Nhava Sheva, Tal: Uran, Dist Raigad
400 707.
6. Jawaharlal Nehru Port
Trust,
JNPT Administration Building, Nhava
Sheva, Tal: Uran, Dist Raigad 400 707.

...Respondents

WITH

(CIVIL APPELLATE JURISDICTION)

WRIT PETITION NO. 1254 OF 2023

ANA Oils and Fats India
Private Limited,
a company incorporated under the
Companies Act, 1956 having its Registered
office at 1, Shakespeare Sarani, Kolkata,
West Bengal, 700 071 and Corporate office
at Centre for Organization Development, 1-
98/90/25, Cyberabad, Madhapur,
Hyderabad 500 081.

...Petitioner

~ versus ~

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Maharashtra & Ors & Connected Writ Petitions
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1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai 400 032.
2. Inspector General of
Registration and
Controller of Stamps,

Department of Registration and
Stamps, New Administration Building,
Ground Floor, Opp Council Hall, Pune-
1.

3. Joint District Registrar
and Collector of Stamps,
Raigad, Near Alibaug Police Station,
Alibaug, District Raigad 402 201.
4. The Commissioner of
Customs (Imports),
Group I, having his office at Jawaharlal
Nehru Custom House, Post Uran,
Raigad.
5. The Deputy Commissioner
of Customs (Imports),
Group I, having his office at JNPT,
Nhava Sheva, New Customs House,
Raigad.

...Respondents

WITH
WRIT PETITION (ST) NO. 381 OF 2023
WITH
INTERIM APPLICATION (ST) NO.6626 OF 2023

Laxmi Organics Industries
Limited,

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a Company having its Manufacturing Unit 1
located at A/22/2/3, MIDC, Mahad, Dist:
Raigad, Maharashtra, through its
Authorised Signatory Kamal Sharma.

...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Through Inspector General of
Registration and Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building, Ground

- Floor, Opp. Council Hall, Pune 1.
2. Joint District Registrar
Class-1, Mumbai City,
Ground Floor, Old Custom House,
Collector of Mumbai City, Shaheed
Bhagat Singh Marg, Fort, Mumbai City.
 3. The Mumbai Port
Authority,
Through the Traffic Manager
Operations Service Centre, Gr Floor,
Operations Service Centre, Opp GPO,
P D'Mello Road, Mumbai 400 001.
 4. The Commissioner of
Customs,
New Custom House, Ballard Estate,
Mumbai 400 001.

...Respondents

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WITH

WRIT PETITION NO. 1253 OF 2023

Wellknown Polyesters
Limited,
a company incorporated under the
Companies Act, 1956 having its registered
office at Plot No. 210/3, 215, Dabhel
Industrial Co-op Society Ltd Village Dabhel,
Nani daman, Daman and Diu 396 210.

...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai 400 032.
2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, New Administration Building,

Ground Floor, Opp Council Hall, Pune-
411 001.

3. The Deputy Inspector
General of Registration,
Mumbai,
Old Customs House, Shahid Bhagat
Singh Road, Near Horniman Circle,
Fort Mumbai 400 001.
4. Joint District Registrar
and Collector of Stamps,
Raigad, Near Alibaug Police Station,
Alibaug, District Raigad 402 201.

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5. Joint Sub Registrar Mumbai
City,
Ground Floor, Old Custom House,
Fort, Mumbai 400 001.
6. The Commissioner of
Customs (Imports),
Having his office at New Custom
House, Ballard Estate, Mumbai 400
001.
7. The Commissioner of
Customs (Imports),
Group V, having his office at Jawaharlal
Nehru Custom House, Nhava Sheva,
Uran, Raigad 400 707.
8. The Commissioner of
Customs (Imports),
Group V, having his office at, at Rangoli
Cargo Complex, Sahar Rd, Sahar, CSIA
Area, Andheri East, Mumbai 400 099.

...Respondents

WITH

WRIT PETITION NO. 1252 OF 2023

Shree Sumangal India Pvt Ltd,
Through it's division Sumangal Polymers,
Having its Registered office at 753, Ganpati
Peth, Sangli, Maharashtra 416 416.

...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai 400 032.

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Maharashtra & Ors & Connected Writ Petitions
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2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, New Administration Building,
Ground Floor, Opp Council Hall, Pune-
1.
3. Joint District Registrar
and Collector of Stamps,
Raigad, Near Alibaug Police Station,
Alibaug, District Raigad 402 201.
4. The Commissioner of
Customs (Imports),
Group V, having his office at Jawaharlal
Nehru Custom House, Nhava Sheva,
Uran, Raigad 400 707.
5. The Deputy Commissioner
of Customs (Imports),
Group V, having his office at, at
Jawaharlal Nehru Custom House,
Nhava Sheva, Uran, Raigad 400 707.

...Respondents

WITH

WRIT PETITION NO. 1251 OF 2023

Sumangal Petrochemicals Pvt
Ltd,
Having its Registered office at 2235-A, Miraj
Pandharpur Road, Near Maharashtra State
Warehousing Corporation, A P Malgaon,
Maharashtra 416 407.

...Petitioner

~ versus ~

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1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai 400 032.
2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, New Administration Building,
Ground Floor, Opp Council Hall, Pune-
1.
3. Joint District Registrar
and Collector of Stamps,
Raigad, Near Alibaug Police Station,
Alibaug, District Raigad 402 201.
4. The Commissioner of
Customs (Imports),
Group V, having his office at Jawaharlal
Nehru Custom House, Nhava Sheva,
Uran, Raigad 400 707.
5. The Deputy Commissioner
of Customs (Imports),
Group V, having his office at, at
Jawaharlal Nehru Custom House,
Nhava Sheva, Uran, Raigad 400 707.

...Respondents

WITH

WRIT PETITION NO. 1250 OF 2023

Sukhesh Marketing Pvt Ltd,
Having its Registered office at 2235-A, Miraj
Pandharpur Road, Near Maharashtra State
Warehousing Corporation, A/P Malgaon
416 407.

...Petitioner

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Saurer Textile Solutions Pvt Ltd v The State of
Maharashtra & Ors & Connected Writ Petitions

~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai 400 032.
 2. Inspector General of
Registration and
Controller of Stamps,
Department of Stamps, Department of
Registration and Stamps, New
Administration Building, Ground Floor,
Opp Council Hall, Pune-1.
 3. Joint District Registrar
and Collector of Stamps,
Raigad, Near Alibaug Police Station,
Alibaug, District Raigad 402 201.
 4. The Commissioner of
Customs (Imports),
Group V, having his office at Jawaharlal
Nehru Custom House, Nhava Sheva,
Uran, Raigad 400 707.
 5. The Deputy Commissioner
of Customs (Imports),
Group V, having his office at, at
Jawaharlal Nehru Custom House,
Nhava Sheva, Uran, Raigad 400 707. ...Respondents
- WITH
WRIT PETITION NO. 1925 OF 2022

Ram Ratna Wires Limited,
A Company incorporated under the
Provisions of Companies Act, 1956 and
having its registered office at Ram Ratna

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Maharashtra & Ors & Connected Writ Petitions
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House, Victoria Mill Compound, PB Marg,
Worli, Mumbai 400 013 and office at

Ramratna House, Oasis Complex, PB Marg,
Worli, Mumbai 400 013.

...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Government Pleader, High
Court, Bombay.
2. The Joint District
Registrar and Collector of
Stamps, Raigad,
Near Alibaug Police Station, Alibaug,
District Raigad 402 201.
3. The Commissioner of
Customs (Import),
Jawaharlal Nehru Custom House, Post
Uran, Raigad.
4. The Additional
Commissioner of Customs
(Import),
having its Jawarharlal Nehru Custom
House, Post Uran, Raigad.

...Respondents

WITH

WRIT PETITION NO. 2580 OF 2023

Dhanuka Agritech Limited,
and having its office at 82, Abhinash
Mansion, First Floor, Joshi Road, Karol
Bagh, New Delhi 110 005, India.

...Petitioner

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~ versus ~

1. State of Maharashtra,
Through the Department of
Registration and Stamps, Ministry of
Revenue, Government of Maharashtra,
Mantralaya, Mumbai, Maharashtra 400

- 032, and Through Government Pleader,
(AS), High Court, Mumbai 400 001.
2. Inspector General of
Registrations and
Controller of Stamps,
Department of Registration and Stamps
Government of Maharashtra.
 3. Joint District Registrar,
and Collector of Stamps,
Near Alibagh Police Station, Taluka,
Alibagh, Dist Raigad 402 201,
Maharashtra.
 4. Assistant Commissioner of
Customs,
Office of the Commissioner of Customs
(NS-1), Jawaharlal Nehru Customs
House, Nhava Sheva.
 5. Commissioner of Customs,
Office of the Commissioner of Customs
(NS-1), Jawaharlal Nehru Customs
House, Nhava Sheva.
- ...Respondents

WITH
WRIT PETITION NO. 2091 OF 2022

Balkrishna Industries Ltd,

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a company incorporated under the
Companies Act, 1956 having its corporate
office at "BKT House", C/15, Trade World,
Kamala Mills Compound, Senapati Bapat
Marg, Lower Parel, Mumbai 400 013.

...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai 400 032

2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building,
Ground Floor, Opp. Council Hall,
Pune 1.
3. The Commissioner of
Customs (Imports),
Nhava Sheva, CCSP Cell, Jawaharlal
Nehru Custom House, At Post: Sheva,
Taluka: Uran, Dist: Raigad,
Maharashtra 400 707
4. The Commissioner of
Customs,
Air Cargo Complex, Sahar, Andheri
(East), Mumbai 400 099.
5. The Commissioner of
Customs,
New Custom House, Ballard Estate,
Mumbai 400 001.

...Respondents

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WITH
WRIT PETITION NO. 4356 OF 2021
WITH
INTERIM APPLICATION NO.30038 OF 2022
WITH
INTERIM APPLICATION (ST) NO.16012 OF 2023
WITH
INTERIM APPLICATION NO.19548 OF 2022
WITH
INTERIM APPLICATION (ST) NO.3354 OF 2023
WITH
INTERIM APPLICATION (ST) NO.2756 OF 2023
WITH
INTERIM APPLICATION (ST) NO.7672 OF 2022
WITH
INTERIM APPLICATION (ST) NO.20895 OF 2023
(Not on Board)

Rihen Harshad Mehta,
Adult, Indian Inhabitant,
Occupation: Business, aged about 41 years,
having his address at 15th Floor, Mittal
Towers, "C" Wing, Nariman Point, Mumbai
400 021.

...Petitioner

~ versus ~

1. Union of India,
(Through the Ministry of Home
Affairs).
2. The Additional
Commissioner of Police,
Special Branch -II, CID, Mumbai.

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3. The State Of Maharashtra
4. The Managing Director And
Chief Executive Officer,
Bank of Baroda,
Bandra Kurla Complex, Mumbai.

...Respondents

WITH
WRIT PETITION NO.6977 OF 2022

Jupiter Dyechem Private
Limited,
a company incorporated under the
Companies Act, 1956 having its corporate
office at 92 & 93, 9th Floor, 'A' Mittal Court,
Nariman Point, Mumbai 400 021.

...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai 400 032.

2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building, Ground
Floor, Opp Council Hall, Pune 1.
3. The Deputy Inspector
General of Registration,
Mumbai,

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- Old Customs House, Shahid Bhagat
Singh Road, Near Horiman Circle,
Fort, Mumbai 400 001.
4. The Commissioner of
Customs (Import),
Nhava Sheva, CCSP Cell, Jawaharlal
Nehru Custom House, At & Post:
Sheva, Taluka: Uran, Dist: Raigad,
Maharashtra 400 707.
 5. The Commissioner of
Customs,
New Custom House, Ballard Estate,
Mumbai 400 001.

...Respondents

WITH

WRIT PETITION NO. 7521 OF 2022

C J Shah and Company,
a firm duly registered under the Indian
Partnership Act, 1932 having its corporate
office at 105, Bajaj Bhawan, 10th Floor,
Mumbai 400 021, India.

...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration

and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai 400 032.

2. Inspector General of
Registration and

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Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building, Ground
Floor, Opp. Council Hall, Pune 411 001.

3. The Deputy Inspector
General of Registration,
Mumbai,
Old Customs House, Shahid Bhagat
Singh Road, Near Horiman Circle,
Fort, Mumbai 400 001.
4. The Commissioner of
Customs (Imports),
Nhava Sheva, Having his office at at
Post: Sheva, Taluka: Uran, Dist:
Raigad, Maharashtra:400 707.
5. The Commissioner of
Customs (Imports),
Having his office at New Custom
House, Ballard Estate, Mumbai 400
001.
6. International Cargo
Terminal Private Limited,
Having his office at Village Koproli,
Taluka Uran, District Raigad,
Maharashtra 410 212.
7. Gateway Distriparks
Limited,
Having his office at Sector 6, Dronagiri,
Talua Uran, Navi Mumbai 400 707.

...Respondents

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WITH
WRIT PETITION NO.7508 OF 2022

Shah C J World LLP,
a limited liability Partnership Firm
incorporated under the Limited Liability
Partnership Act, 2008 having its office at 57,
Bajaj Bhawan, 5th Floor, Barister Rajni Patel
Marg, Nariman Point, Mumbai 400 021,
India.

...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai 400 032.
2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building, Ground
Floor, Opp Council Hall, Pune 411 001.
3. The Deputy Inspector
General of Registration,
Mumbai,
Old Customs House, Shahid Bhagat
Singh Road, Near Horiman Circle,
Fort, Mumbai 400 001.
4. The Commissioner of
Customs (Imports),
Nhava Sheva, Having his office at At &
Post: Sheva, Taluka: Uran, Dist: Raigad,

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Maharashtra 400 707.

5. The Commissioner of
Customs (Imports),
Having his office at New Custom
House, Ballard Estate, Mumbai 400
001.

...Respondents

WITH
WRIT PETITION NO.10167 OF 2022

CJS Specialty Chemicals
Private Limited,
a Company incorporated under the
provisions of Companies Act, 1956 and
having its registered office at 105, Bajaj
Bhavan, Nariman Point, Mumbai 400 021.

...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai 400 032.
2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building, Ground
Floor, Opp Council Hall, Pune 411 001.
3. The Deputy Inspector
General of Registration,
Mumbai,

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Old Customs House, Shahid Bhagat
Singh Road, Near Horiman Circle,

Fort, Mumbai 400 001.

4. The Commissioner of
Customs (Imports),
Nhava Sheva, Having his office at At &
Post: Sheva, Taluka: Uran, Dist:
Raigad, Maharashtra 400 707.
5. The Commissioner of
Customs (Imports),
Having his office at New Custom
House, Ballard Estate, Mumbai 400
001.
6. The Commissioner of
Customs (Imports),
having his office at Air Cargo Complex,
Andheri Sahar Road, Andheri (East),
Mumbai 400 099.

... Respondents

WITH
WRIT PETITION NO. 6040 OF 2021
WITH
INTERIM APPLICATION NO.251 OF 2023
WITH
INTERIM APPLICATION NO.250 OF 2023

1. Jitendra Dagdu Khose,
Age: 42 years, Occ: Service, Working at
Scheduled Caste Boys and Girls
Government Residential School, Dive,
Taluka: Purandar, District: Pune.
2. Sagar Yashwant Vishe,
Age: 42 years, Occ: Service, Working at
Scheduled Caste Boys, Government

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Residential School, Pimpalgaon
Baswant, Taluka: Niphad, District:
Nashik.

3. Tanaji Dilip Karche,
Age: 41 years, Occ: Service, Working at
Scheduled Caste Boys and Girls
Government Residential School,

Bambawade, Taluka: Palus, District:
Sangli.

4. Rajaram Bhagoppa Patil,
Age: 40 years, Occ: Service, Working at
Scheduled Caste Boys and Girls
Government Residential School,
Wangi, Taluka: Kadegaon, District:
Sangli.
5. Nilesh Vishnu Choudhe,
Age: 41 years, Occ: Service, Working at
Scheduled Caste Boys and Girls
Government Residential School, Yeola,
Taluka: Yeola, District: Nashik.
6. Sanjay P Bhosale,
Age: 43 years, Occ: Service, Working at
Scheduled Caste Boys and Girls
Government Residential School, Masud
Male, Taluka: Panhala,
District: Kolhapur.
7. Manisha Kashinath Kedar,
Age: 40 years, Occ: Service, Working at
Scheduled Caste Boys and Girls
Government Residential School,
Pimpalgaon Baswant, Taluka: Niphad,
District: Nashik.
8. Rupali M Masurkar,
Age: 39 years, Occ: Service, Working at
Scheduled Caste Boys and Girls

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Government Residential School,
Bhiwkund Visapur, Taluka: Ballarpur,
District: Chandrapur.

9. Pravin Pralhadrap
Jirapure,
Age: 40 years, Occ: Service, Working at
Scheduled Caste Boys and Girls
Government Residential School,
Pandhari, Taluka: Anjangaon, District:
Amravati.
10. Sandip Eknath Satpute,
Age: 40 years, Occ: Service, Working at
Scheduled Caste Boys and Girls
Government Residential School,

Parsoda, Taluka: Wani, District:
Yawatmal.

11. Sarika Babunrao Mohod,
Age: 35 years, Occ: Service, Working at
Scheduled Caste Boys and Girls
Government Residential School, Sanda,
Taluka: Daryapur, District: Amravati.
12. Balaji Bansidharrao Lad,
Age: 39 years, Occ: Service, Working at
Scheduled Caste Boys and Girls
Government Residential School, Selu,
Taluka: Selu, District: Parbhani.
13. Lakhanslal Roshanslal
Meshram,
Age: 40 years, Occ: Service, Working at
Scheduled Caste Boys and Girls
Government Residential School,
Hybadpur, Taluka: Arvi, District:
Wardha.
14. Ravi Subhashrao Joshi,
Age: 41 years, Occ: Service, Working at

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Scheduled Caste Boys and Girls
Government Residential School,
Hadgaon, Taluka: Selu, District:
Parbhani.

15. Pravin Anandrao Thakre,
Age: 40 years, Occ: Service, Working at
Scheduled Caste Boys and Girls
Government Residential School,
Parsoda, Taluka: Wani, District:
Yawatmal.
16. Anita Omkar Bagul,
Age: 38 years, Occ: Service, Working at
Scheduled Caste Boys and Girls
Government Residential School,
Haveli, Taluka & District: Nandurbar.
17. Diensh Kailash
Suryawanshi,
Age: 40 years, Occ: Service, Working at
Scheduled Caste Boys and Girls
Government Residential School,
Haveli, Taluka & District: Nandurbar.

18. Bharat Rajaram Mali,
Age: 41 years, Occ: Service, Working at
Scheduled Caste Boys and Girls
Government Residential School,
Shahada, District: Nandurbar.
19. Balu Pandurang Mudhe,
Age: 41 years, Occ.:Service, Working at
Scheduled Caste Boys and Girls
Government Residential School, Shirur
Kasar, District: Beed.
20. Neeta Bhalme,
Age: 40 years, Occ: Service, Working at
Scheduled Caste Boys and Girls
Government Residential School,

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Nangpura Murri, Taluka & District:
Gondia.

...Applicants

~ In the matter between ~

1. Santosh S/o Hanmant
Bhosle,
Age: 42 years, Occ: Assistant Teacher,
C/o Government Residential School,
Kavathe Mahankal, Taluka: Kavathe
Mahankal, District: Sangli.
2. Pritam D/o Jayant Bhosle,
Age: 32 years, Occ: Assistant Teacher,
C/o Government Residential School,
Vita, Taluka: Khanapur, District:
Sangli.
3. Seema D/o Sudhakar Pawar,
Age: 35 years, Occ: Assistant Teacher,
C/o Government Residential School,
Wangi, Taluka: Kadegaon, District:
Sangli.
4. Pravin S/o Chandrakant
Bhatlawande,
Age: 32 years, Occ: Assistant Teacher,
C/o Government Residential School,
Jath, Taluka: Jath, District: Sangli.
5. Vaishali D/o Mukinda
Khade,

Age: 30 years, Occ: Assistant Teacher,
C/o Government Residential School,
Bambavde, Taluka: Palus, District:
Sangli.

6. Vishwas D/o Parsu
Marnholkar,

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Age: 38 years, Occ: Assistant Teacher,
C/o Government Residential School,
Masudmale, Taluka: Panhala, District:
Kolhapur.

7. Joyce S/o Kaitan Pareira,
Age: 52 years, Occ: Assistant Teacher,
C/o Government Residential School,
Gaganbawda, Taluka: Gaganbawda,
District: Kolhapur.
8. Vinod S/o Suresh Pathak,
Age: 38 years, Occ: Assistant Teacher,
C/o Government Residential School,
Mhaswad, Taluka: Man, District:
Satara.
9. Ansabai Madhavrao Pawar
(Yelkar),
Age: 34 years, Occ: Assistant Teacher,
C/o Government Residential School,
Yeola, Taluka: Yeola, District: Nashik.
10. Milind S/o Ashok Panpatil,
Age: 33 years, Occ: Assistant Teacher,
C/o Government Residential School,
Babhulgaon, Taluka: Yeola, District:
Nashik.
11. Dipali Ashok Bhujbal,
Age: 31 years, Occ: Assistant Teacher,
C/o Government Residential School,
Babhulgaon, Taluka: Yeola, District:
Nashik.
12. Dipali Jahangir Tadavi,
Age: 31 years, Occ: Assistant Teacher,
C/o Government Residential School,
Pimpalgaon Baswant, Taluka: Niphad,
District: Nashik.

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13. Tai Chandrabhan Chavhan,
Age: 32 years, Occ: Assistant Teacher,
C/o Government Residential School,
Pimpalgaon Baswant, Taluka: Niphad,
District: Nashik.
14. Rahul S/o Rajkumar
Kukade,
Age: 32 years, Occ: Assistant Teacher,
C/o Government Residential School,
Tarangawadi,
Taluka: Indapur, District: Pune.
15. Rajkumar S/o Ramdas
Marale,
Age: 37 years, Occ: Assistant Teacher,
C/o Government Residential School,
Tarangawadi, Taluka: Indapur, District:
Pune.
16. Vidya Balasaheb Kate,
Age: 31 years, Occ: Assistant Teacher,
C/o Government Residential School,
Tarangawadi, Taluka: Indapur, District:
Pune.
17. Shrirang S/o Sakharam
Sagare,
Age: 35 years, Occ: Assistant Teacher,
C/o Government Residential School,
Dive, Taluka: Purandar, District: Pune.
18. Bhauso S/o Kisan
Dhayagude,
Age: 32 years, Occ: Assistant Teacher,
C/o Government Residential School,
Dive, Taluka: Purandar, District: Pune.
19. Nilesch S/o Dhanajay
Nimbalkar,
Age: 32 years, Occ: Assistant Teacher,

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C/o Government Residential School,
Tarangawadi, Taluka: Indapur, District:
Pune.

20. Shital Ashok Zoje,
Age: 33 years, Occ: Assistant Teacher,
C/o Government Residential School,
Chandoli, Taluka: Khed, District: Pune.
21. Tanujabi Akabar Sayyad,
Age: 29 years, Occ: Assistant Teacher,
C/o Government Residential School,
Peth, Taluka: Ambegaon, District:
Pune.
22. Chaitali Nagorao Kale,
Age: 30 years, Occ: Assistant Teacher,
C/o Government Residential School,
Peth, Taluka: Ambegaon, District:
Pune.
23. Rohini Bhaga Gode,
Age: 31 years, Occ: Assistant Teacher,
C/o Government Residential School,
Chandoli, Taluka: Khed, District: Pune.
24. Sonali Sakharam Jadhav,
Age: 33 years, Occ: Assistant Teacher,
C/o Government Residential School,
Dive, Taluka: Purandar, District: Pune.

...Petitioners

~ versus ~

1. The State of Maharashtra,
Through its Principal Secretary, Social
Justice and Special Assistance
Department, Mantralaya, Mumbai 400
032.

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Maharashtra & Ors & Connected Writ Petitions
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2. The Commissioner,

Social Welfare Commissionerate, 3,
Charch Path, Maharashtra State, .Pune
411 001.

3. The Additional
Commissioner (Education),
Social Welfare Commissionerate, 3,
Charch Path, Maharashtra State, Pune
411 001.

... Respondents

WITH

WRIT PETITION NO.11041 OF 2022

Sanjay Chemicals India Private
Limited,
a company incorporated under the
Companies Act, 1956 having its office at
Unit No. 61, 5th Floor, Kanmoor House,
Condominium, 281/287, Narshi Natha
Street, Mumbai 400 009.

... Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai 400 032.
2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building,
Ground Floor, Opp Council Hall,
Pune 411 001.

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Maharashtra & Ors & Connected Writ Petitions

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3. The Deputy Inspector
General of Registration,
Mumbai,
Old Customs House, Shahid Bhagat
Singh Road, Near Horiman Circle,
Fort, Mumbai 400 001.

4. The Commissioner of
Customs (Imports),
Nhava Sheva, Having his office at At &
Post: Sheva, Taluka: Uran, Dist:
Raigad, Maharashtra 400 707.
5. The Commissioner of
Customs (Imports),
Having his office at New Custom
House, Ballard Estate, Mumbai 400
001.

...Respondents

WITH
WRIT PETITION NO.11352 OF 2022

Frigiorifico Allana Private
Limited,
a company incorporated under the
Companies Act, 1956 having its registered
office at Allana House, 4 JA Allana Road,
Colaba, Mumbai 400 001 and factory
located at Village Sarsan, Pen Khopoli Road,
Tal: Khalapur 410 203 (Raigad).

...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai 400 032.

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2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building, Ground
Floor, Opp Council Hall, Pune 411 001.
3. The Deputy Inspector
General of Registration,
Mumbai,
Old Customs House, Shahid Bhagat

Singh Road, Near Horiman Circle,
Fort, Mumbai 400 001.

4. The Commissioner of
Customs (Imports),
Nhava Sheva, Having his office at At &
Post: Sheva, Taluka: Uran, Dist:
Raigad, Maharashtra 400 707.
5. The Commissioner of
Customs (Imports),
Having his office at New Custom
House, Ballard Estate, Mumbai 400
001.

...Respondents

WITH
WRIT PETITION NO.11419 OF 2022

Allanasons Private Limited,
A Company incorporated under the
provisions of Companies Act, 1956 having
its registered office at Allana House, 4 JA
Allana Road, Colaba, Mumbai 400 001
and factory located at Village Sarsan, Pen
Khopoli Road, Tal: Khalapur 410 203
(Raigad).

...Petitioner

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Maharashtra & Ors & Connected Writ Petitions
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~ versus ~

1. The State of Maharashtra,
through the Government Pleader, High
Court, Bombay.
2. The Joint District
Registrar and Collector of
Stamps, Raigad,
Near Alibaug Police Station, Alibaug,
District Raigad 402 201.
3. The Commissioner of
Customs (Imports),
Jawaharlal Nehru Custom House, Post
Uran, Raigad.
4. The Additional
Commissioner of Customs

(Imports),
having its office at Jawaharlal Nehru
Custom House, Post Uran, Raigad. ...Respondents

WITH
WRIT PETITION NO.11351 OF 2022

Allana Consumer Products
Private Limited,
A Company incorporated under the
provisions of Companies Act, 1956 and
having its registered office at Allana House,
Allana Road, Colaba, Mumbai 400 001. ...Petitioner

~ versus ~

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Maharashtra & Ors & Connected Writ Petitions
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1. The State of Maharashtra,
through the Government Pleader, High
Court, Bombay.
2. The Joint District
Registrar and Collector of
Stamps, Raigad,
Near Alibaug Police Station, Alibaug,
District Raigad 402 201.
3. The Commissioner of
Customs (Imports),
Jawaharlal Nehru Custom House, Post
Uran, Raigad.
4. The Additional
Commissioner of Customs
(Imports),
having its office at Jawaharlal Nehru
Custom House, Post Uran, Raigad. ...Respondents

WITH
WRIT PETITION NO.9621 OF 2021

RR Kabel Limited,
A Company incorporated under the
provisions of Companies Act, 1956 and
having its registered office at Ram Ratna
House, Victoria Mill Compound, PB Marg,
Worli, Mumbai 400 013 and office at Ram
Ratna House, Oasis Complex, PB Marg,
Worli, Mumbai 400 013.

...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Government Pleader, High
Court, Bombay.

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Maharashtra & Ors & Connected Writ Petitions
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2. The Joint District
Registrar and Collector of
Stamps, Raigad,
Near Alibaug Police Station, Alibaug,
District Raigad 402 201.
3. The Commissioner of
Customs (Imports),
Jawaharlal Nehru Custom House, Post
Uran, Raigad.
4. The Additional
Commissioner of Customs
(Imports),
having its office at Jawaharlal Nehru
Custom House, Post Uran, Raigad.

...Respondents

WITH
WRIT PETITION NO.12581 OF 2022

Nehalkumar Hasmukhrai
Gandhi,
Aged 49 years, Indian Inhabitant, carrying
on business in the name and style of Shakti
Chemicals as a sole proprietary concern
having its office at 206/207, Wadala Udhyog

Bhavan, Naigaon Cross Road, Mumbai 400
031.

...Petitioner

~ versus ~

1. The State of Maharashtra,
through Government Pleader, High
Court, Bombay.
2. Inspector General of

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- Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building, Ground
Floor, Opp Council Hall, Pune 411 001.
3. The Joint District
Registrar and Collector of
Stamps, Raigad,
Near Alibaug Police Station, Alibaug,
District Raigad 402 201.
 4. The Commissioner of
Customs (Imports),
Group 2A, having his office at
Jawaharlal Nehru Custom House, Post
Uran, Raigad 400 717.
 5. The Additional
Commissioner of Customs
(Imports),
Group 2A, having its office at
Jawaharlal Nehru Custom House, Post
Uran, Raigad.

...Respondents

WITH
WRIT PETITION NO.12770 OF 2022

R Nandlal and Sons,
a Partnership Firm incorporated under the
Partnership Act, 1932, having its registered

office at B-9, Kanmoor House, 281/287,
Narshi Natha Street, Masjid Bunder (W),
Mumbai 400 009.

...Petitioner

~ versus ~

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1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai 400 032.
2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building, Ground
Floor, Opp Council Hall, Pune 1.
3. The Joint District
Registrar and Collector of
Stamps, Raigad,
Near Alibaug Police Station, Alibaug,
District Raigad 402 201.
4. The Commissioner of
Customs (Imports),
Group 2A, having his office at
Jawaharlal Nehru Custom House, Post
Uran, Raigad 400 717.
5. The Additional
Commissioner of Customs
(Imports),
Group 2A, having its office at
Jawaharlal Nehru Custom House, Post
Uran, Raigad.

...Respondents

WITH
WRIT PETITION NO.13006 OF 2022

R R Innovative Private Limited,
a company incorporated under the

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Maharashtra & Ors & Connected Writ Petitions
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Companies Act, 1956, having its corporate
office at B-10, Kanmoor House, 281/287,
Narshi Natha Street, Masjid Bunder (W),
Mumbai 400 009.

...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai 400 032.
2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building, Ground
Floor, Opp Council Hall, Pune 1.
3. The Joint District
Registrar and Collector of
Stamps, Raigad,
Near Alibaug Police Station, Alibaug,
District Raigad 402 201.
4. The Commissioner of
Customs (Imports),
Group 2A, having his office at
Jawaharlal Nehru Custom House, Post
Uran, Raigad 400 717.
5. The Additional
Commissioner of Customs
(Imports),
Group 2A, having its office at
Jawaharlal Nehru Custom House, Post
Uran, Raigad.

...Respondents

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WITH
WRIT PETITION NO.12696 OF 2022

Vital Organics,
a Partnership Firm incorporated under the
Partnership Act, 1932, having its registered
office at Plot No. 7210, GIDC Industrial
Estate, Ankleshwar, Dist. Baruch, Gujarat
393 002.

...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai 400 032.
2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building, Ground
Floor, Opp Council Hall, Pune 1.
3. The Joint District
Registrar and Collector of
Stamps, Raigad,
Near Alibaug Police Station, Alibaug,
District Raigad 402 201.
4. The Commissioner of
Customs (Imports),
Group 2A, having his office at
Jawaharlal Nehru Custom House, Post
Uran, Raigad 400 717.

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5. The Additional
Commissioner of Customs
(Imports),
Group 2A, having its office at
Jawaharlal Nehru Custom House, Post
Uran, Raigad. ...Respondents

WITH
WRIT PETITION NO.121 OF 2013

Ruchi Soya Industries Limited,
A company registered under the Indian
Companies Act, 1956, having their office at:
614, Tulsiani Chambers, Nariman Point,
Mumbai 400 021. ...Petitioner

~ versus ~

1. State of Maharashtra
2. Collector of Stamp,
Stamp Enforcement-I, Town Hall,
Shahid Bhagat Singh Road, Fort,
Mumbai 400 023.
3. Inspector General of
Registration and
Controller of Stamps,
Ground Floor, Opp Vidhan Bhavan,
Counsel Hall, New Administrative
Building, Pune 411 001.
4. Tariff Manager,
Jawaharlal Nehru Port Trust (JNPT),
Nhava Sheva, Raigad, Navi Mumbai
400 707.

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5. Tariff Manager,
Bombay Port Trust (MBPT), Port
House, Shoorji Vallabhdas Marg,
Ballard Estate, Mumbai 400 001.

6. Mumbai International
Airport Private Limited,
Sahar Air Cargo Complex, Andheri
(East), Mumbai 400 099. ...Respondents

WITH
INTERIM APPLICATION NO. 4064 OF 2023
IN
WRIT PETITION NO.121 OF 2013

Patanjali Foods Limited,
(fka Ruchi Soya Industries Limited), a
company registered under the Indian
Companies Act, 1956, having its office at
614, Tulsiani Chambers, Nariman Point,
Mumbai 400 021. ...Applicant

~ in the matter between ~

Ruchi Soya Industries Limited,
A company registered under the Indian
Companies Act, 1956, having their office at:
614, Tulsiani Chambers, Nariman Point,
Mumbai 400 021. ...Petitioner

~ versus ~

1. State of Maharashtra

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Maharashtra & Ors & Connected Writ Petitions
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2. Collector of Stamp,
Stamp Enforcement-I, Town Hall,
Shahid Bhagat Singh Road, Fort,
Mumbai 400 023.
3. Inspector General of
Registration and
Controller of Stamps,

Ground Floor, Opp Vidhan Bhavan,
Counsel Hall, New Administrative
Building, Pune 411 001.

4. Tariff Manager,
Jawaharlal Nehru Port Trust (JNPT),
Nhava Sheva, Raigad, Navi Mumbai
400 707.
5. Tariff Manager,
Bombay Port Trust (MBPT), Port
House, Shoorji Vallabhdas Marg,
Ballard Estate, Mumbai 400 001.
6. Mumbai International
Airport Private Limited,
Sahar Air Cargo Complex, Andheri
(East), Mumbai 400 099.

...Respondents

WITH
WRIT PETITION NO.152 OF 2023

Paari Chem Resources LLP,
a firm incorporated under the provisions of
Limited Liability Partnership Act, 2008 and
having its registered office at C 405,
Wing, Neelkanth Business Park, Near Vidya
Vihar Bus Depot, Vidyavihar (W), Mumbai
400 086.

...Petitioner

~ versus ~

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Saurer Textile Solutions Pvt Ltd v The State of
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1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai 400 032.
2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, Government of Maharashtra,
New Administration Building, Ground
Floor, Opp Council Hall, Pune 1.

3. The Deputy Inspector
General of Registration,
Mumbai,
Old Customs House, Shahid Bhagat
Singh Road, Near Horiman Circle,
Fort, Mumbai 400 001.
4. The Joint District
Registrar and Collector of
Stamps, Raigad,
Near Alibaug Police Station, Alibaug,
District Raigad 402 201.
5. The Commissioner of
Customs (Imports),
Group NS-II, having its office at
Jawaharlal Nehru Custom House,
Taluka Uran, Raigad 410 212.
6. The Assistant
Commissioner of Customs
(Imports),
Group NS- II, having its office at
Jawaharlal Nehru Custom House,
Taluka Uran, Raigad 410 212.

...Respondents

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WITH
WRIT PETITION NO. 153 OF 2023

Athena Tradewinds Private
Limited,
a company incorporated under the
Companies Act, 1956 having its registered
office at Unit No. 305, 3rd Floor, The
Corporate Park, Sector 18, Vashi, Navi
Mumbai 400 703.

...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Department of Registration
and Stamps, Ministry of Revenue,
Government of Maharashtra,
Mantralaya, Mumbai 400 032.

2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and
Stamps, New Administration Building,
Ground Floor, Opp Council Hall, Pune
1.
3. The Deputy Inspector
General of Registration,
Mumbai,
Old Customs House, Shahid Bhagat
Singh Road, Near Horiman Circle,
Fort, Mumbai 400 001.
4. The Commissioner of
Customs (Imports),
Group V, having his office at Jawaharlal
Nehru Custom House, Nhava Sheva,
Uran, Raigad 400 707.

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5. The Deputy Commissioner
of Customs (Imports),
Group V, having his office at Jawaharlal
Nehru Custom House, Nhava Sheva,
Uran, Raigad 400 707.

...Respondents

WITH
WRIT PETITION NO. 2584 OF 2023

Jabil Circuit India Private
Limited,
and having its registered office at
26, MIDC Rd, J Block, Sector 10,
MIDC, Pimpri Colony, Pimpri-Chinchwad,
Maharashtra 412 210.

...Petitioner

~ versus ~

1. State of Maharashtra,
through The Department of
Registration and Stamps Ministry of

Revenue, Government of Maharashtra
Mantralaya, Mumbai, Maharashtra 400
032 And
State of Maharashtra
Through the Government Pleader
PWD Building, High Court, Mumbai
400 001.

2. Inspector General of
Registration and
Controller of Stamps,
Department of Registration and Stamps
Government of Maharashtra, General
Stamp Office Mumbai, 2, Shahid
Bhagat Singh Marg, Fort, Mumbai,
Maharashtra - 400001.

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3. Inspector General of
Registration, Additional
Collector of Stamps,
JDR Raigad, Near Hirakot Lake, Police
Line, Alibag, Maharashtra 402 201.
4. Commissioner of Customs,
Jawaharlal Nehru Custom House, Nava
Sheva, Dist Raigad, Maharashtra 400
707.
5. Commissioner of Customs,
ICD Talegaon,
41/A, GST Bhawan, Sasoon Road, 'E'
Wing, 4th Floor, Pune 411 001.
6. Commissioner of Customs,
Air Cargo Complex Sahar Andheri (E)
Mumbai 99.
7. Commissioner of Customs,
Courier Cell (Customs) Sahar Village,
Andheri East, Mumbai, Maharashtra
400 047.

...Respondents

WITH
WRIT PETITION NO. 3657 OF 2023

Waaree Energies Limited,
602, 6th Floor, Western Edge - I, Western
Express Highway, Borivali (East), Mumbai
MH 400 066 IN.

...Petitioner

~ versus ~

1. The State of Maharashtra,
through the Ministry of Revenue and is
the Ministry in charge of administration
and implementation of laws relating to
registration and stamping of

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- documents.
2. Inspector General of
Registration and
Controller of Stamps,
having office at: Ground Floor,
Opposite Vidhan Bhavan (Council
Hall), New Administrative Building,
Pune 411 001, Maharashtra, India.
 3. Customs Authority,
at Nhava Sheva Port including
Container Freight Stations,
Commissioner of Customs, Nhava
Sheva-General, Dist.: Raigad,
Maharashtra, Landline No. (Office)
022-27241257, Ext 851, PS 852
commr-nsgen[at]gov[dot]in.
 4. Customs Authority having
jurisdiction (including
assessment) in
Maharashtra,
Nhava Sheva-II, Commissioner of
Customs (NS-II) Telephone No. 022-
27242411 Ext 888, PS 889.
 5. Mumbai Port Authority,
(Constituted under Major Port Trusts
Act, 1963), Port House, Shoorji
Vallabhdas Marg, Ballard Estate,
Mumbai 400 001.

...Respondents

WITH

WRIT PETITION NO. 4823 OF 2023

1. Indo Amines Limited,
a company incorporated under the
Companies Act, 1956, having its
registered office at Phase-II, W/44,

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MIDC, Dombivali East, Thane 421
204.

2. Mukesh Agrawal,
of Mumbai, Indian Inhabitant,
Occupation: Service as Chief Financial
Officer of Indo Amines Limited, having
his residence at 9/1104, Sunflower
Building, Regency Estate, Dombivli
(East) 421 203, Maharashtra.

...Petitioners

~ versus ~

1. The State of Maharashtra,
through its Revenue Department,
having its office at 3rd Floor,
Mantralaya, Mumbai 400 032,
Maharashtra.
2. The Inspector General of
Registration and
Controller of Stamps,
having his office at Ground Floor, New
Administrative Building, Opposite
Vidhan Bhavan (Council Hall), Pune
411 001, Maharashtra.

...Respondents

A PPEARANCES

for the petitioners in Mr Nishit Dhruva, Niyati
WP/50/2023, WP/1546/2023, Merchant, Yash Dhruva &
WP/124/2023, WP/4045/2022,
WP/1544/2023, WP/463/2023, Harsh Sheth, i/b MDP &
WPL/23846/2022, WPL/24973/2022, Partners.
WP/64/2023, WPL/22235/2022,
WP/1589/2023, WP/1542/2023,
WP/422/2023, WP/525/2023,
WP/385/2023, WP/2487/2022,
WPL/487/2021, WP/1163/2022,
WP/1132/2022, WP/1290/2023,
WP/3364/2022, WP/4266/2022,
WPL/504/2022, WP/1574/2023,
WP/4218/2022, WP/3375/2022 &

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WP/412/2023.

for the petitioners in Mr Vikram Nankani, Senior
WP/3884/2021. Advocate, with Ashish Rao,
Nishit Dhruva, Niyati
Merchant, Yash Dhruva &
Harsh Sheth, i/b MDP &
partners.

for the petitioners in Mr Navroze Seervai, Senior
WP/532/2022, WP/1494/2023, Advocate, with Yash
WP/420/2023, WP/1537/2022,
WP/119/2023, WPL/26947/2023, Momaya, Nishit Dhruva,
WPL/17566/2022, WP/560/2023. Niyati Merchant, Yash Dhruva
WP/514/2023, WP/4275/2022, & Harsh Sheth, i/b MDP &
WPL/11152/2022, WP/1819/2022 &
WPL/3264/2022. Partners.

for the petitioners in Mr Jaydeep C Patel, with Prakash
WP/1254/2023, WP/1253/2023, Shah, Jas Sanghavi, Bhushan
WP/1925/2022, WP/1252/2023,
WP/1251/2023, WP/1250/2023, Kanchan & Revati S Nansi,
WP/2091/2022, WP/6977/2022, i/b PDS Legal.
WP/11041/2022, WP/7521/2022,
WP/7508/2022, WP/10167/2022,
WP/11352/2022 WP/11419/2022,
WP/11351/2022 WP/9621/2021,
WP/12581/2022, WP/12770/2022,
WP/13006/2022, WP/12696/2022,
WP/152/2023 & WP/153/2023.

for the petitioner Ms Ishista Pokle, i/b Sanjiv
Sawant.

for the petitioners in Mr Damodar Vaidya, with Sandeep
WPL/9508/2023, WPL/9960/2023, Sachdeva, Devang Bhasin,
WPL/11769/2023, WPL/16917/2023,
WPL/16934/2023

Mayank Goyal, Devika
Madekar & Mukund Madekar,
i/b M/s Madekar & Co.

for the petitioner in
WPL/23927/2022.

Ms Samrudhi Gholap h/f Mr
Raghavendra S Mehrotra,
i/b Lawkhart Legal- Advocates

for the petitioner

& Legal Consultants.
Ms Bhakti, i/b Sanjiv Sawant.

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for the petitioners in Mr Sandeep Chillana, with Sahana
WP/90/2023 & WPL/7781/2023 Manjesh, Jagrati R, P
Kandyal, Anjali Jain, Snehil
Sharma & K Gupta.

for the petitioner in Mr Ashok Singh.
WP/2858/2022.

for the petitioners in Mr Santosh Mishra a/w Mr
WP/145/2023. Sandeep Rebari i/b Kochhar
& Co.

for the petitioners in Mr Pratyushprava Saha, with Akshita
WPST/381/2023. Shetty, i/b Khaitan & Co.

for the petitioners in Mr Dharnendra Kumar Rana,
WP/4847/2022 & WP/1013/2023. with Mr Sourabh & Mr Akshay
Agrawal i/b Nitya Tax
Associates.

for respondent- Dr Birendra B Saraf, Advocate
state in WP/587/2023, General, with Jyoti Chavan,
WP/1996/2018, WPL/11152/2022, AGP.
WPL/11769/2023, WP/2487/2022
& WP/525/2023.

for respondent- Dr Birendra B Saraf, Advocate
state in WP/587/2023, General, with Kedar Dighe,
WP/1996/2018, WPL/11152/2022, AGP, & Vaibhav Charalwar.
WPL/11769/2023, WP/2487/2022,
WP/528/2023, WP/153/2023,
WP/532/2022, WPL/487/2022,
WPL/504/2022, WP/1163/2022,
WPL/8950/2023, WP/3364/2022
WP/3375/2022, WPL/9508/2023
WPL/9960/2023, WP/3264/2022
WP/1819/2022, WP/4275/2022,
WP/4266/2022, WP/385/2023,
WP/422/2023, WPL/17566/2022
WP/1542/2023, WP/560/2023,
WPL/22235/2022, WP/1589/2023,
WPL/23846/2022, WPL/23927/2022,

WPL/24973/2022, WP/64/2023,
WPL/26947/2022, WP/119/2023,
WP/124/2023, WP/1537/2023,
WP/50/2023, WP/1544/2023,
WP/145/2023, WP/4847/2022,
WP/420/2023, WP/4824/2022,
WP/1494/2023, WP/1546/2023,

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WP/463/2023 & WP/16934/2023.

for respondent-

Dr Birendra B Saraf, Advocate General,
with Amit Shastri, AGP.

state in WP/781/2018.

for respondent-

Dr Birendra B Saraf, Advocate
General, with MA Sayed, AGP.

State in WP/1163/2022.

for respondent-

Dr Birendra B Saraf, Advocate.
General, with Himanshu
Takke, AGP.

state in WP/1132/2022,
WP/1574/2023, WP/11490/2022 &
WP/1271/2023.

for respondent-

Dr Birendra B Saraf, Advocate
General, with LT Satelkar,
AGP.

state in WP/1157/2022 &
WP/541/2023.

for respondent state Dr Birendra B Saraf, Advocate
in WP/1013/2023. General, with PH
Kantharia, GP.

for respondent state Dr Birendra B Saraf, Advocate
in WP/778/2023 & WP/3513/2018. General, with Abhay L
Patki, Addl. GP.

for respondent state Dr Birendra B Saraf, Advocate
in WPL/7239/2022, WP/1093/2022, General, with Milind More,
WP/412/2023 & WP/4045/2022.

Addl. GP.

for respondent state Dr Birendra B Saraf, Advocate
in WP/2858/2022. General, with Sukanta
Karmakar, AGP.

for respondent state Dr Birendra B Saraf, Advocate
in WP/1254/2023, General, with PP Kakade,
WPST/381/2023, IAST/6623/2023,
WP/1253/2023, WP/1252/2023, GP, Ms S R Crasto, AGP &

WP/1251/2023, WP/1250/2023, PN Diwan, AGP.
WP/1925/2022, WP/2580/2023,
WP/2091/2022, WP/4356/2021,
IA/19548/2022, IA/30038/2022,
IAST/16012/2023, IAST/3354/2023
IAST/2756/2023, IAST/7672/2022,
WP/6977/2022, WP/7521/2022,
WP/7508/2022, WP/10167/2022,
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WP/11351/2022, WP/9621/2021,
WP/12581/2022, WP/12770/2022,
WP/13006/2022, WP/12696/2022,
WP/152/2023, WP/153/2023,
WP/2584/2023

for respondent state Dr Birendra B Saraf, Advocate.
in WP/122/2023. General, with Manish
Upadhye, AGP.

for respondent state Mrs AA Purav, AGP.
in WP/1607/2023 & WP/9266/2023.

for respondent state Mrs PJ Gavhane, AGP.
in WP/9229/2023.

for respondent state Mr VM Mali, AGP.
in WP/880/2013.

for respondent state Mr AI Patel, Addl. GP.
in WP/2727/2018.

for respondent state Mr MP Thakur, AGP.
in WP/9208/2023.

for respondent UoI in Mr Rui Rodrigues, with DP Singh.
WP/4356/2021.

for respondents no. Ms Mamta Omle, with Subir
3 and 4 in WP/1271/2023, for Kumar.

respondent no.6 in
WP/2584/2023.

for respondent in
WP/1253/2023, WP/1252/2023,
WP/2584/2023, WPL/5871/2023 &
WP/127/2023.

Mr Subir Kumar, with Mamta
Omle.

for respondent no.7 in
WP/2584/2023, WP/1546/2023.

Mr Karan Adik, with Satyaprakash
Sharma.

for respondent Mr Saket R Ketkar, with Mr MP
respondents No. 4 & 5 Sharma.
in WP/1251/2023.

for respondent no.4
in WP/121/2013.

Ms Rasika Dixit, i/b Jurisperitus
Mumbai.

for respondent UoI
WP/2580/2023, WP/50/2023,

Mr YR Mishra, with Shashi Bekal

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WP/3884/2021 & WP/1544/2023.
for respondent in
WP/3657/2023, for
respondents no.3 & 4
in WP/1290/2023, WP/1574/2023,
respondent no.4 in
WP/9508/2023, WP/9960/2023.

& Harshad S.
Ms Mamta Omle, with MP
Sharma.

for respondents in
WPL/7113/2023, WPL/7239/2023,
WP/1090/2023 & WP/2580/2023.

Mr Subir Kumar, with Harshad
Shingnapurkar.

for proposed
respondent no.7 in
IAL/20064/2022 in WP/3264/2022.

Mr Inayat Ali Qureshi, i/b KK
Associates.

for respondents no.3 Mrs Neeta V Masurkar.
& 5 in WP/412/2023, WP/385/2023,
WP/422/2023, WP/17566/2022,
WP/2858/2022, WP/18022/2022,
WP/560/2023, WPL/22235/2022,
WPL/23214/2022, WPL/23846/2022,

WP/4490/2022, WP/4824/2022 &
WPL/35848/2022, WPL/23927/2022,
WPL/24973/2022, WP/64/2023,
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WP/4587/2022, WP/420/2023,
WP/4490/2022, WP/4824/2022,
WPL/35036/2022, WP/127/2023 for
respondents no.3 and
4 in WP/1925/2022, WPST/381/2023,
IAST/6626/2023, WP/1254/2023,
WP/1253/2023, WP/6977/2022,
WP/7521/2022, WP/7508/2022,
WP/10167/2022 & WP/12581/2022.

for respondents 3
and 4 in WP/420/2023, WPL
35036/2022 & WPL/23927/2022,
WPL/24973/2022, for
respondents no. 3
and 5 in WPL/30601/2022,
WP/4045/2022, WP/50/2023,
WPL/31098/2022, for

Mrs Neeta V Masurkar, with Ms
Ruju R Thakkar.

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respondent no. 3 in
WP/412/2023, WP/385/2023,
WP/422/2023, WP/17566/2022,
WP/18022/2022, WP/560/2023,
WPL/22235/2022, WPL/23214/2022,
WPL/23846/2022, WP/4587/2022,
WP/4490/2022, WP/4824/2022 &
WPL/35848/2022.

for respondent no.3

Mr Advait Sethna, with Ruju Thakker.

for respondent in
WP/152/2023 & WP/153/2023-Customs,
for respondent no. 5
in WP/11041/2022,
for respondent no. 6
in WP/1253/2023,

Ms Ruju Thakker.

for respondent no. 3
in WP/2858/2022,
for respondents
no. 3 & 4 in WP/145/2023,
WP/122/2023 and
for respondent no. 5
in WP/127/2023.

for respondent no.3
in WP/3884/2021, WP/532/2022,
WP/487/2022, WPL/504/2022,
WP/1163/2022, WP/1157/2022,
WP/1132/2022. WP/4218/2022,
WP/3364/2022, WP/3375/2022,
WP/3264/2022, WP/1819/202,
WPL/11152/2022, WP/4275/2022,
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WPL/18022/2022, WP/560/2023/
WP/22235/2022, WPL/23214/2022,
WP/23846/2022, WP/26947/2022 &
WP/3433/2019.

for respondent no.4
in WPL/26947/2022.
for respondent no.4
in WP/119/2023, WP/124/2023,
WP/11352/2022, WP/1537/2023.

for respondent no.4
in WP/11351/2022.

Mr Umesh Gupta, i/b Sangeeta
Yadav.

Ms Shehnaz V Bharucha, with
Padmakar Patkar.
Ms Shehnaz V Bharucha, with
Satya Prakash Sharma.

Ms Shehnaz Bharucha, with Genny
Fernandes.

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for respondent no. 3
in WP/119/2023 & WP/124/2023.

Mr Satyaprakash Sharma.

for respondent in
WPL/2572/2019.
for respondent no. 3, Mr MP Sharma, with Deepak
4 & 5 in WP/1290/2023. Sharma & Rahul Sarda.

Ms Bhakti Kansara, with Jayesh
Jain.

for respondents -
CGST in WP/10167/2022,
WP/11041/2022, WP/11352/2022,

Mr Jitendra B Mishra, with Maya
Majumdar, Ashutosh Mishra &
Rupesh D Dubey.

WP/1157/2022, WP/4275/2022,
WPL/17566/2022, WP/1589/2023,
WPL/26947/2022, WP/119/2023 &
WP/3884/2021.

for respondents in
WP/1157/2022, WPL/17566/2022,
WPL/26947/2022, WP/4275/2022,
WP/1589/2023 & WP/119/2023.
for respondents in
WP/4587/2022, WP/4490/2022,
WP/127/2023, WP/4824/2022,
WP/122/2023, WPL/5871/2023,
WPL/8607/2023, WPL/8950/2023 &
WPL/5871/2023.

for respondent no. 5
and 6 in WPL/35036/2022,
WP/1157/2022, WP/560/2023,
WPL/22235/2022, WPL/23846/2022,
WPL/23214/2022, WP/3264/2022,
WP/1819/2022, WPL/24973/2022,
WP/64/2023, WPL/26947/2022,
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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/3924/2023 &
WPL/3347/2023.

Mr Jitendra B Mishra, with,
Ashutosh Mishra & Rupesh D
Dubey.
Mr P Namboodiri, with Rushabh
Sinha & Tejal D.

Mr Amit Meharia, with Paramita
Banerjee, Shubham Sawant,
Sweta Jalgaonkar, Sujith
Suresh, i/b Meharia & Co.

CORAM	:	G.S. Patel & Neela Gokhale, JJ.
RESERVED ON	:	28th July 2023
PRONOUNCED ON	:	22nd March 2024

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JUDGMENT (Per Neela Gokhale, J.):

For the convenience of exposition, this judgment is divided in the following parts:-

INDEX A) The Challenge.....	150	B) Background.....	151	C) Submissions of parties.....	155	i. Submission of Petitioners.....	155	ii. Submissions of Respondents.....	160	D) Analysis.....	164	E) Conclusion.....	197
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1. These Petitions assail the imposition, levy and collection of Stamp Duty by the 1st Respondent-State of Maharashtra on Delivery Orders (DO) under Article 29 of the Maharashtra Stamp Act, 1958, (MSA) where the supply of goods takes place in the course of import of such goods into the territory of India as being ultra vires Articles 246(1), 286(1)(b) and 286(2), read with Entries 41 and 83 of List I of Schedule VII of the Constitution of India. The legislative competence of the State is questioned on the ground that the constitutional scheme confers exclusive legislative competence on the Union of India in respect of import and export across customs frontiers and the State has breached the said legislative field.

22nd March 2024 Saurer Textile Solutions Pvt Ltd v The State of Maharashtra & Ors & Connected Writ Petitions 1-2-oswp-1494-2023-J+.docx Background:

2. A short history of these proceedings is necessary for completeness. Initially, the challenge was to the levy of stamp duty on what is called a 'Bill of Entry' (BoE). Some Petitioners assailed the levy of stamp duty on a BoE, some on DOs and some on both.

During the pendency of these Petitions, however, Dr Birendra Saraf, the learned Advocate General, informed us on behalf of the State that the Government is not levying stamp duty on the BoE but is doing so on a DO. Hence, by order dated 1st March 2023, we permitted an amendment to all Petitions to include a challenge to the levy of stamp on DOs. Petitions are duly amended. Since the State is not levying stamp duty on the BoE, the challenge before us now pertains only to the levy of stamp duty on DOs.

(i) The lead Petitioner, a company registered under the Companies Act, 1956, is engaged in the business of manufacturing, trading, service and distribution of textile machinery. The other Petitioners are also bodies corporate engaged in their respective and varied business activities, but all of them, during the course of their business, import goods from outside the territories of India and are required by the State to pay stamp duty on the DOs in order to receive delivery of the imported goods.

(ii) The 1st Respondent in all the Petitions is the State of Maharashtra through its Revenue Ministry and the other Respondents include the Inspector General of Registration and Controller of Stamps and the Chief Controlling Revenue Authority, 22nd March 2024 Saurer Textile Solutions Pvt Ltd v The State of Maharashtra & Ors & Connected Writ Petitions 1-2-oswp-1494-2023-J+.docx Customs Authorities having jurisdiction over individual Petitioners in their respective customs areas and the Mumbai Port Authority-a body corporate registered under the Major Port Trusts Act, 1963 dealing

with imports at the Mumbai Port. Some private Respondents are arrayed in few petitions, but no relief is sought against them, and none is granted hence their description is not detailed herein suffice the same appears in the array of parties in the cause title.

(iii) The process of supply of goods or services or both, in the course of import into or export out of, the territory of India passes through various stages. It usually commences with the foreign exporter/vendor/supplier engaging a shipper or a ship owner to be the carrier of goods to be exported. The carrier issues a document known as the 'Bill of Lading' (BoL) to the exporter that details the type, quantity and destination of the goods being carried. On arrival of the goods at the port of destination, the carrier files the Import General Manifest (IGM) before the customs authority on the basis of the Invoice and the BoL.

(iv) The containers are unloaded at the port and taken for customs clearance. Meanwhile, the Petitioners, i.e., the importers file a BoE with the customs authority, on the basis of which customs duty is computed. Once the customs duty is paid, the goods can be cleared out of the customs area, but not before the carrier issues a DO directing the custodian of the goods to deliver the same to the person named therein or his assign or holder thereof. The importers, i.e., the Petitioners in the present case are then required to pay stamp duty @ 0.10% of the total assessed value of the goods under the MSA. The Petitioners are not entitled to receive delivery 22nd March 2024 Saurer Textile Solutions Pvt Ltd v The State of Maharashtra & Ors & Connected Writ Petitions 1-2-oswp-1494-2023-J+.docx of the goods till the requisite stamp duty is paid on the DO. It is this levy of stamp duty on the DO which is assailed in the present petitions.

(v) Admittedly, the immediate trigger to this challenge was a judgment delivered by the Gujarat High Court in various writ petitions filed before it challenging levy of stamp duty on a BoE submitted for clearing imported goods with the customs authorities treating the BoE as a DO. The question in those petitions was whether stamp duty was liable to be paid on a BoE and whether such BoE is a DO in respect of the goods imported. The learned Single Judge of that High Court by a common judgment of 24th February 2010 held that the BoE is only a document filed with the customs authorities to enable computation of customs duty and hence, not an instrument creating any right or liability and does not amount to a DO within the meaning of the Bombay Stamp Act, 1958. The High Court, thus, held that stamp duty cannot be levied on a BoE as firstly, it is not an instrument and secondly, it did not create any right or liability in any person in respect of the goods.

(vi) An appeal was carried to the Division Bench of the Gujarat High Court by the State of Gujarat. While upholding the decision of the learned Single Judge, the Division Bench, however, modified it to the limited extent of holding that it is not necessary that in all cases a DO requires instructions by the Bailor to the Bailee (meaning the carrier to the consignee) to deliver goods bailed to the person named in the DO. At times, a 'Bill of Lading' is also an order relating to delivery of goods as is evident from Regulation 16 of Gujarat Maritime Board (Lading and Wharfage) Regulations, 1956. Thus, the appeal of the State was rejected with the aforesaid limited 22nd March 2024 Saurer Textile Solutions Pvt Ltd v The State of Maharashtra & Ors & Connected Writ Petitions 1-2-oswp-1494-2023-J+.docx modification. We are told that the State of Gujarat has carried a Special Leave Petition before the Supreme Court, against the judgment and Order of the Division

Bench. Notice is issued on the SLP, and the petition is pending.

vii) Encouraged by the decision of the Gujarat High Court, the Petitioners assail the levy of stamp duty on DOs in the State of Maharashtra on various grounds, one of them obviously alleging discrimination between importers in the State of Gujarat, who are exempted from payment of stamp duty and the Petitioners here, who bear the additional cost.

viii) Needless to say, admittedly importers of Maharashtra have continued to pay stamp duty on the DOs since enactment of the MSA and only recently, apprised of the decision of the Gujarat High Court, some of them represented to the Respondents regarding the said discrimination and requested that they too be exempted from payment of stamp duty. Inaction by the State, however, compels the Petitioners to bear the injustice and discrimination of the arbitrary levy of stamp duty and thereby suffer financial loss. This impelled them to file the present Writ Petitions seeking reliefs as prayed.

3. There are as many as 132 Petitions and the collective challenge is identical. However, as an alternative, the Petitioners urge a read down of Article 29 of Schedule I of the Stamp Act of 1958 to not apply to a DO issued in lieu of a BoL in respect of goods imported in Maharashtra. Some of the Petitioners also seek refund of amounts paid by them as stamp duty till date from the State along with interest thereon.

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4. By order dated 24th April 2023, we decided to treat Writ Petition (L) No.35036 of 2022 (now numbered as Writ Petition No. 1494/2023) as the lead Petition in the entire group relating to this issue. By a separate order dated 1st March 2023, we also noted that having regard to the exigencies of time and the number of matters listed, it will not be possible to hear all the counsels for the Petitioners individually. The Petitioners thus, arranged to have one of them as lead counsel so as to avoid repetition of arguments. We did, however, permit a joint concise statement of written submissions to be tendered on behalf of all the Petitioners. Mr Seervai, learned Senior Advocate, appeared on behalf of the lead Petitioner in Writ Petition No. 1494 of 2023. Mr Vikram Nankani, learned Senior Advocate, Mr Nishit Dhruva, Mr JC Patel, Ms Ishista Pokale, Mr Damodar Vaidya, Mr Sandip Chillana, Mr Ashok Singh, Mr Santosh Mishra, Mr Raghavendra Mehrotra and Mr Pratyushprava Saha, learned Advocates appearing on behalf of the respective Petitioners adopted the arguments of Mr. Seervai with some additions.

5. Submissions on behalf of the Petitioners are summarized as under:

(i) It is contended that levy of stamp duty by the State Government on DOs issued in the course of imports is illegal and unconstitutional on the ground that under Article 246(1) read with Entry 41 and 83 of the List I of Schedule VII of the Constitution, the State Legislature lacks the legislative competence to levy such stamp duty on any document which is part of the course of import 22nd March 2024 Saurer Textile

Solutions Pvt Ltd v The State of Maharashtra & Ors & Connected Writ Petitions 1-2-oswp-1494-2023-J+.docx of such goods into the territory of India. The entire field of legislation in this regard is within the sole legislative competence of the Parliament.

(ii) According to the Petitioners, DOs are nothing but an adjunct/extension to the BoL, and hence, in essence, it is a levy of stamp duty on a BoL which does not fall within the purview of the definition of the term 'instrument' under the MSA.

(iii) It is further argued that it is the BoL and not a DO that transfers the title in the goods. The BoL constitutes evidence of receipt of goods by the carrier/shipper; it is a document of title to the goods; and it is evidence of the terms and conditions of the contract of carriage.

(iv) The BoL is expressly excluded from the definition of the term 'instrument' as defined in Section 2(l) of the MSA and hence, the State Government lacks the power to levy stamp duty on a BoL.

(v) A combined reading of Entry 63 of List II and Entry 91 of List I of Schedule VII to the Constitution indicates that the State Legislature is not competent to prescribe the rate of stamp duty in respect of documents specified in Entry 91 of List I which includes a BoL.

(vi) The Petitioners contend that a DO itself only 'certifies' that there are no claims or dues regarding import dues, duties, freight, etc. In itself, it creates no rights. A DO is not an instrument under Section 2(l) of the MSA. It is issued by the carrier/shipper to the custodian in favour of the consignee (Petitioners herein) named in the BoL confirming that the dues/duties/freight are cleared. It does 22nd March 2024 Saurer Textile Solutions Pvt Ltd v The State of Maharashtra & Ors & Connected Writ Petitions 1-2-oswp-1494-2023-J+.docx not confer, declare, record or state any right, title or interest in goods and hence, is not a negotiable instrument.

(vii) Mr Seervai along with other learned Counsel placed reliance on the decision of the Gujarat High Court which held BoE not chargeable to stamp duty. The BoE was held not to be a DO nor an 'instrument' as defined in Article 24 of the Gujarat Stamp Act, 1958 ("GSA") and hence, not chargeable to stamp duty. Article 24 of the GSA is *pari materia* to Article 29 of Schedule I of the MSA.

(viii) The DO does not carry any assessable value for the levy of stamp duty. It is the 'Out of Charge Order' and not the DO that vests a right to receive the imported goods.

(ix) A DO made by the carrier or the agent of the carrier is not a document of title under Article 29 of the MSA and hence, it is not an instrument. It does not satisfy the conditions enumerated in Article 29 of the MSA.

(x) It is submitted that when the goods are compulsorily unloaded for clearance in the customs area of the importing country, the custodian or the port is the 'bailee' and the consignee is the 'bailor' under Section 148 of the Indian Contract Act. Hence, the 'bailee'- custodian is duty bound to return the goods to the 'bailor'-

consignee without any demand.

(xi) There is no mandate requiring a DO under the Major Port Trusts Act, 1963 or the Customs Act of 1962 or the Customs Cargo Handling Regulation of 2009 or any other law. The use of a DO is thus redundant and is required only for administrative convenience.

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(xii) Section 2(25) of the Customs Act, 1962 defines 'imported goods' to mean goods which have not been cleared for home consumption. Under the Sale of Goods Act, 1930, goods are deemed to be in the 'course of transit' from the time they are delivered to the carrier, who, in turn, delivers them to the buyer. Hence, from the conjoint reading of these two provisions, goods are in the course of the import till they are delivered to the buyer.

(xiii) The nomenclature used to describe a document is not a decisive factor to determine the character of the document. Thus, the nomenclature of 'Delivery Order' as an entitlement to delivery is nothing but an endorsed BoL, which entitles the consignee to take delivery of the goods.

6. The Petitioners placed reliance on the following decisions of various courts to support their contentions:

1. C Govindarajulu Naidu & Co, v State of Madras & Anr¹
2. State of AP v National Thermal Power Corpn Ltd & Ors²
3. United States v Hvoslef³
4. Fairbank v United States⁴
5. Brown & Ors v The State of Maryland⁵
6. Anglo Chilean Nitrate Sales Crop. V Alabama⁶
7. Ashok Tanwar & Anr v State of HP & Ors⁷ 1952 SCC OnLine Mad 229.

(2002) 5 SCC 203.

237 US 1 (1915).

181 US 283 (1901) 25 US 419 (1827)1 288 US 218 (1933).

(2005) 2 SCC 104.

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8. Indian Tourist Development Corporation ltd v Assistant Commissioner of Commercial Taxes & Anr8

9. Kiran Spinning Mills v Collector of Customs9

10. AV Fernandez v State of Kerala10

11. State of Travancore-Cochin & Ors v Bombay Co Ltd Alleppey11

12. State of Travancore-Cochin & Ors v Shanmugha Vilas Cashewnut Factory, Quilon12

13. JV Gokal & Co Pvt Ltd v Assistant Collector of Sales-Tax (Inspection) & Ors13

14. The State of Bihar & Anr v Tata Engineering and Locomotive Co Ltd14

15. State of Kerala & Ors v Fr William Fernandez & Ors15

16. KV Muthu v Angamuthu Ammal16

17. National Insurance Co Ltd & Anr v Kirpal Singh & connected Appeals17

18. Satya Deo alias Bhoorey v State of Uttar Pradesh18

19. Tripta Kaushik v Sub Registrar VI-A, Delhi & Anr 19

20. The Trustees of the Port of Madras v KPV Sheik Mohamed Rowther & Co & Ors20 (2012) 3 SCC 204.

(2000) 10 SCC 228.

AIR 1957 SC 657.

(1952) 2 SCC 142.

1954 SCR 53.

(1960) 2 SCR 852.

1970 (3) SCC 697.

(2021) 11 SCC 705.

(1997) 2 SCC 53.

(2014) 5 SCC 189.

(2020) 10 SCC 555.

Writ Petition (C) No.9193 of 2019 dated 20th May 2020 Delhi High Court.

(1963) Supp 2 SCR 915.

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21. State of Gujarat & Ors v Reliance Industries Ltd²¹

22. State of Maharashtra & Ors v Messrs MS Builders (Private) Ltd & Anr²²

23. The Pioneer Container²³

24. Morvi Mercantile Bank Ltd v Union of India²⁴

25. State (NCT Delhi) v Union of India & Anr²⁵

26. Garden Silk Mills Ltd v Union of India²⁶

27. M/s Ramratna Wires Ltd v State of Gujarat²⁷

28. M/s Vedanta Ltd v State of Gujarat²⁸

29. M/s Mangalore Ref & Petrochemicals Ltd v Commissioner of Customs, Mangalore²⁹

7. Submissions on behalf of the Respondent-State by the learned Advocate General, Dr Birendra Saraf are summarized as under:

(i) Dr Saraf outlined the distinct fields of legislation of the Union of India and the State Government as per List I and List II of the VIIth Schedule to the Constitution of India and the relevant Entries.

He contended that the scheme of the Constitution and the 2011 SCC OnLine Guj 5032.

1992 SCC OnLine Bom 75.

(1994) 3 WLR 1.

(1965) 3 SCR 254.

(2018) 8 SCC 501.

(1999) 113 ELT 358 (SC).

Special Civil Application No.14819 of 2020 dated 23rd December 2020, Gujarat High Court.

Special Civil Application No.19826 of 2021 dated 12th January 2022, Gujarat High Court.

2015 (325) ELT. 214 (SC).

22nd March 2024 Saurer Textile Solutions Pvt Ltd v The State of Maharashtra & Ors & Connected Writ Petitions 1-2-oswp-1494-2023-J+.docx distribution of the legislative power is that insofar as the inter-state sales and that in course of international trade of commerce is in the exclusive domain of the Union of India, while the power is vested in the State Legislature in respect of all other sales.

(ii) The marginal note to Article 286 of Constitution of India is "Restrictions as to imposition of tax on the sale or purchase of goods". The very language of that Article clearly implies that the object is to place restrictions on the legislative power of the State with respect to imposition of taxes on sales and purchases of goods after the introduction of GST regime on the supply of goods.

(iii) List I contemplate a separate tax on sales and purchase of goods. List II acknowledges tax on sales and purchases being distinct and independent of stamp duty on 'instrument'. Article 286 of the Constitution does not restrict the power of the State Government to impose taxes contemplated in List II and not covered in List I. Thus, he submits, the challenge to legislative competence of the State relying on Article 286 of the Constitution is completely misplaced and misconceived.

(iv) The MSA does not levy stamp duty on a transaction but always on an 'instrument'. The mere fact of computation of stamp duty on the basis of value of property or otherwise does not make the tax on transaction.

(v) The definition of 'instrument' in Section 2(l) of the MSA is not exhaustive. Article 29 of Schedule I of the MSA defines 'Delivery Order' in respect of goods. It has been understood to be an 'instrument' since the enactment of the Act in 1958. All the 22nd March 2024 Saurer Textile Solutions Pvt Ltd v The State of Maharashtra & Ors & Connected Writ Petitions 1-2-oswp-1494-2023-J+.docx importers have paid stamp duty on DO since 1958 and have understood the same to be as such. It is only upon the decision of Gujarat High Court in the case of Essar Steel Limited v. Superintendent of Stamps³⁰ and Reliance Industries (supra) declaring that a BoE is not chargeable to stamp duty that the Petitioners have been motivated to assail the legitimate

act of the State to levy stamp duty on a DO. Dr Saraf was at pains to point out that the challenge before the Gujarat High Court was limited to levy of stamp duty on a BoE which held that a BoE is a document filed with the Customs Authorities to facilitate computation of customs duty and is not an 'instrument' creating any right or liability amounting to a DO within the meaning of the MSA.

8. Dr Saraf placed reliance on the following decisions of various High Court and the Supreme Court:

1. State of Bombay & Ors v Hospital Mazdoor Sabha & Ors³¹
2. State of Maharashtra & Ors v Messrs MS Builders (Private) Ltd & Anr³²
3. Ruby Sales & Services (P) Ltd & Anr v State of Maharashtra & Ors³³
4. State of Uttarakhand & Ors v Harpal Singh Rawat³⁴
5. K Sambasivaraju v MVSR Chandrayya Chetty & Ors³⁵
6. Puroshottam H Judye & Ors v VB Potdar³⁶ (2010) 51 (1) GLR 744 (SJ).

(1960) 2 SCR 866.

1992 SCC OnLine Bom 75.

(1994) 1 SCC 531.

(2011) 4 SCC 575.

1966 SCC OnLine AP 19.

(1966) 2 SCR 353.

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7. Shipping Corporation of India Ltd v CL Jain Woollen Mills & Ors³⁷

8. State of Madras v Davar & Co Etc³⁸

9. Bengal Immunity Co Ltd v State of Bihar & Ors³⁹

10. Hindustan Lever & Anr v State of Maharashtra & Anr⁴⁰

11. Greaves Cotton & Co Ltd & Anr v State of Maharashtra & Anr⁴¹

12. Essar Steel Ltd Anr v Superintendent of Stamps & Ors (Supra)
13. State of Gujarat & Ors v Reliance Industries Ltd (Supra)
14. JV Gokal & Co (Private) Ltd v Assistant Collector of Sales- Tax (Inspection) & Ors (supra)
15. Triveni Shankar Saxena v State of UP & Ors⁴²
16. PGF Ltd & Ors v Union of India & Anr⁴³
17. Builders' Association of India & Ors v Union of India & Ors⁴⁴
18. The Commissioner of Sales Tax Maharashtra State v M/s Radhasons International⁴⁵
19. S Rangarajan v P Jagjivan Ram & Ors⁴⁶ (2001) 5 SCC 345.
(1969) 3 SCC 406.
(1955) 2 SCR 603.
(2004) 9 SCC 438.
2004 SCC OnLine Bom 752.
1992 Supp (1) SCC 524.
(2015) 13 SCC 50.
(1989) 2 SCC 645.
2019: BHC-OS:4361-DB. (Neutral Citation).
(1989) 2 SCC 574.
- 22nd March 2024 Saurer Textile Solutions Pvt Ltd v The State of Maharashtra & Ors & Connected Writ Petitions 1-2-oswp-1494-2023-J+.docx Analysis:

9. Having heard the learned counsel representing both sides and upon perusal of the record, the following question arises for our consideration:

(i) Whether the State of Maharashtra has the legislative competence to levy, impose and collect stamp duty on a Delivery Order, an 'instrument' defined in Section 2(l) of the Maharashtra Stamp Act, 1958, chargeable with duty as mentioned in Article 29 of the First Schedule in the Maharashtra Stamp Act, 1958?

10. For easy and immediate reference, the relevant provisions of the Constitution of India are extracted as under:

"246. Subject-matter of laws made by Parliament and by the Legislatures of States.--

(1) Notwithstanding anything in clauses (2) and (3), Parliament has exclusive power to make laws with respect to any of the matters enumerated in List I in the Seventh Schedule (in this Constitution referred to as the "Union List").

(2) Notwithstanding anything in clause (3), Parliament, and, subject to clause (1), the Legislature of any State also, have power to make laws with respect to any of the matters enumerated in List III in the Seventh Schedule (in this Constitution referred to as the "Concurrent List"). (3) Subject to clauses (1) and (2), the Legislature of any State has exclusive power to make laws for such State or any part thereof with respect to any of the matters 22nd March 2024 Saurer Textile Solutions Pvt Ltd v The State of Maharashtra & Ors & Connected Writ Petitions 1-2-oswp-1494-2023-J+.docx enumerated in List II in the Seventh Schedule (in this Constitution referred to as the "State List"). (4) Parliament has power to make laws with respect to any matter for any part of the territory of India not included [in a State] notwithstanding that such matter is a matter enumerated in the State List.

286. Restrictions as to imposition of tax on the sale or purchase of goods.-(1) No law of a State shall impose, or authorize the imposition of, a tax on the sale or purchase of goods where such sale or purchase takes place:

(a) outside the State; or

(b) in the course of the import of the goods into, or export of the goods out of, the territory of India. (2) Parliament may by law formulate principles for determining when a sale or purchase of goods takes place in any of the ways mentioned in clause (1).

11. The relevant provisions of the Maharashtra Stamp Act, 1958 read as under:

Article 29 of Schedule I Description of Instrument Proper Stamp Duty (1) (2)

29. DELIVERY ORDER IN RESPECT OF Ten Rupees.

GOODS, that is to say, any instrument entitling any person therein named, or his assigns or the holder thereof, to the delivery of any goods lying in any dock or port, in any warehouse in which goods are stored, or deposited, on rent or hire, or upon any wharf, when such goods exceed in 4[value hundred rupees, for every rupees 10,000 or part thereof.

Section 2 (l) of the MSA says:

22nd March 2024 Saurer Textile Solutions Pvt Ltd v The State of Maharashtra & Ors & Connected Writ Petitions 1-2-oswp-1494-2023-J+.docx 2(l) "instrument" includes every document by which any right or liability is, or purports to be, created, transferred, limited, extended, extinguished or recorded, but does not include a bill of exchange, cheque, promissory note, bill of lading, letter of credit, policy of insurance, transfer of share, debenture, proxy and receipt;

Explanation.--The term "document" also includes any electronic record as defined in clause (t) of sub- section (1) of section 2 of the Information Technology Act, 2000;"

(Emphasis added)

12. The relevant provisions of the Customs Act, 1962 read as under:

"45. Restrictions on custody and removal of imported goods.--

(1) Save as otherwise provided in any law for the time being in force, all imported goods unloaded in a customs area shall remain in the custody of such person as may be approved by the Principal Commissioner of Customs or Commissioner of Customs until they are cleared for home consumption or are warehoused or are transhipped in accordance with the provisions of Chapter VIII. (2) The person having custody of any imported goods in a customs area, whether under the provisions of sub- section (1) or under any law for the time being in force,--

(a) shall keep a record of such goods and send a copy thereof to the proper officer;

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(b) shall not permit such goods to be removed from the customs area or otherwise dealt with, except under and in accordance with the permission in writing of the proper officer or in such manner as may be prescribed.

(3) Notwithstanding anything contained in any law for the time being in force, if any imported goods are pilfered after unloading thereof in a customs area while in the custody of a person referred to in sub-section (1), that person shall be liable to pay duty on such goods at the rate prevailing on the date of delivery of an arrival manifest or import manifest or, as the case may be, an import report to the proper officer under section 30 for the arrival of the conveyance in which the said goods were carried.

46. Entry of goods on importation.--

(1) The importer of any goods, other than goods intended for transit or transshipment, shall make entry thereof by presenting electronically on the customs automated system to the proper officer a

bill of entry for home consumption or warehousing in such form and manner as may be prescribed:

Provided that the Principal Commissioner of Customs or Commissioner of Customs may, in cases where it is not feasible to make entry by presenting electronically on the customs automated system, allow an entry to be presented in any other manner:

Provided further that if the importer makes and subscribes to a declaration before the proper officer, to the effect that he is unable for want of full information to furnish all the particulars of the goods required under this sub-section, the proper officer may, pending the 22nd March 2024 Saurer Textile Solutions Pvt Ltd v The State of Maharashtra & Ors & Connected Writ Petitions 1-2-oswp-1494-2023-J+.docx production of such information, permit him, previous to the entry thereof

(a) to examine the goods in the presence of an officer of customs, or

(b) to deposit the goods in a public warehouse appointed under section 57 without warehousing the same.

(2) Save as otherwise permitted by the proper officer, a bill of entry shall include all the goods mentioned in the bill of lading or other receipt given by the carrier to the consignor.

(3) The importer shall present the bill of entry under sub-section (1) before the end of the next day following the day (excluding holidays) on which the aircraft or vessel or vehicle carrying the goods arrives at a customs station at which such goods are to be cleared for home consumption or warehousing:

Provided that a bill of entry may be presented at any time not exceeding thirty days prior to the expected arrival of the aircraft or vessel or vehicle by which the goods have been shipped for importation into India:

Provided further that where the bill of entry is not presented within the time so specified and the proper officer is satisfied that there was no sufficient cause for such delay, the importer shall pay such charges for late presentation of the bill of entry as may be prescribed. (4) The importer while presenting a bill of entry shall make and subscribe to a declaration as to the truth of the contents of such bill of entry and shall, in support of such declaration, produce to the proper officer the invoice, if 22nd March 2024 Saurer Textile Solutions Pvt Ltd v The State of Maharashtra & Ors & Connected Writ Petitions 1-2-oswp-1494-2023-J+.docx any, and such other documents relating to the imported goods as may be prescribed.

(4A) The importer who presents a bill of entry shall ensure the following, namely:--

(a) the accuracy and completeness of the information given therein;

- (b) the authenticity and validity of any document supporting it; and
- (c) compliance with the restriction or

prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

(5) If the proper officer is satisfied that the interests of revenue are not prejudicially affected and that there was no fraudulent intention, he may permit substitution of a bill of entry for home consumption for a bill of entry for warehousing or vice versa."

13. The relevant provisions of the Indian Contract Act 1872 read as under:

"148. "Bailment" "bailor" and "bailee" defined. -- A "bailment" is the delivery of goods by one person to another for some purpose, upon a contract that they shall, when the purpose is accomplished, be returned or otherwise disposed of according to the directions of the person delivering them. The person delivering the goods is called the "bailor". The person to whom they are delivered is called, the "bailee".

Explanation. -- If a person already in possession of the goods of another contracts to hold them as a bailee, he 22nd March 2024 Saurer Textile Solutions Pvt Ltd v The State of Maharashtra & Ors & Connected Writ Petitions 1-2-oswp-1494-2023-J+.docx thereby becomes the bailee, and the owner becomes the bailor of such goods, although they may not have been delivered by way of bailment.

160. Return of goods bailed, on expiration of time or accomplishment of purpose. -- It is the duty of the bailee to return, or deliver according to the bailor's directions, the goods bailed, without demand, as soon as the time for which they were bailed has expired, or the purpose for which they were bailed has been accomplished."

14. The power to legislate under Article 246 of the Constitution must be read with the entries in the three Lists. These define the respective areas of legislative competence of the Union and State Legislatures. The Apex Court very recently in the matter of State of Karnataka and others vs State of Meghalaya & Ors,⁴⁷ citing a catena of earlier decisions, has reiterated that it is the doctrine of pith and substance which has to be applied to ascertain the true nature of the legislation and the entry within which it would fall. It is settled law that while interpreting these entries, they should not be viewed in a narrow or myopic manner but by giving the widest scope to their meaning, particularly when the vires of a provision of a statute is assailed. In such circumstances, a liberal construction must be given to the entry by looking at the substance of the legislation and not its mere form. As held in the matter of Calcutta Gas Co Ltd. vs State of W.B.,⁴⁸ while interpreting the entries in the case of an alleged conflict, every attempt must be made by the Court to harmonise or reconcile them. The doctrine of pith and substance, (2023)⁴ SCC 416.

AIR 1962 SC 1044.

22nd March 2024 Saurer Textile Solutions Pvt Ltd v The State of Maharashtra & Ors & Connected Writ Petitions 1-2-oswp-1494-2023-J+.docx in short, means if an enactment substantially falls within the powers expressly conferred by the Constitution upon the Legislature which enacted it, it cannot be held to be invalid merely because it incidentally encroaches on matters assigned to another Legislature. Also, in a situation where there is overlapping, the doctrine has to be applied to determine to which entry a piece of legislation could be related. If one legislation trenches on the field reserved to another legislature, it would be of no consequence. To examine the true character of enactment or a provision thereof, due regard must be had to the enactment as a whole and to its scope and objects. It is said that the question of invasion into another legislative territory has to be determined by substance and not by degree. The Apex Court in the matter of State of Bombay vs FN Balsara 49 has held that according to the pith and substance rule, if a law is in its pith and substance within the competence of the Legislature which has made it, it will not be invalid because it incidentally touches upon the subject lying within the competence of another Legislature. While discussing the expression 'with respect to' in Article 246 of the Constitution, the Court has further explained that the expression indicates the ambit of the power of the respective Legislature to legislate as regards the subject matters comprised in the various Entries included in the legislative Lists. Hence, where the entry describes an object of tax, all taxable events pertaining to the object are within that field of legislation unless the event is specifically provided for elsewhere under a different legislative sphere. Thus, the Court has to discover the true character and nature of the legislation while deciding the validity of the legislation. While applying the doctrine of pith and substance to interpret the AIR 1951 SC 318.

22nd March 2024 Saurer Textile Solutions Pvt Ltd v The State of Maharashtra & Ors & Connected Writ Petitions 1-2-oswp-1494-2023-J+.docx legislative lists, what requires to be seen is whether an enactment substantially falls within the powers expressly conferred by the Constitution upon the Legislature which enacted it. If it does, it cannot be held to be invalid merely because it incidentally encroaches on matters assigned to another Legislature. In Ujagar Prints vs Union of India,⁵⁰ the Supreme Court observed that the entries in the legislative Lists must receive a liberal construction inspired by a broad and generous spirit and not in a narrow and pedantic manner. This is because the Entries are not sources of legislative power but are merely topics or fields of legislation. Wherever the question of legislative competence is raised, the test is whether the legislation, looked at as a whole, is substantially 'with respect to' the particular topic of legislation. In order to understand the particular topic of legislation, it is necessary to look at the purpose of levy of stamp duty in the MSA on one hand and imposition of customs duty provided in the Customs Act, on the other. The object of the MSA is to collect proper stamp duty on an instrument or conveyance on which such stamp duty is payable. It is simply a fiscal measure enacted to secure revenue for the State on certain types of instruments. This Court in its decision in the matter of CCRA vs Maharashtra Sugar Mills,⁵¹ has culled out some basic principles for the application of the Act. Firstly, for charging stamp duty the substance or real nature of the transaction recorded in the document is relevant, not its description, title or chosen name; Secondly, stamp duty is imposed on the instruments and not the transactions; Thirdly, instruments are to be read as they are worded or drafted; and Fourthly, the act is a fiscal measure enacted to secure AIR 1989 SC 516.

52 Bom LR 82.

22nd March 2024 Saurer Textile Solutions Pvt Ltd v The State of Maharashtra & Ors & Connected Writ Petitions 1-2-oswp-1494-2023-J+.docx revenue for the State from certain classes of instruments. Understood in this context, the MSA is simply a fiscal statute enabling the State to collect revenue on certain instruments. Under the Constitution of India, the power to levy stamp duty is divided between the Union and the State. The Parliament has the power to levy stamp duty on instruments specified in Article 246 read with Schedule VII, List I, Entry 91 and the State Governments have the power to levy stamp duty on instruments falling under Article 246 read with Schedule VII, List II and Entry 63.

15. The Customs Act, 1962 provides for levy of customs duty when goods are transported across borders between countries. Generally, customs duties are taxes that governments impose on export and import of goods. The objective behind customs duty is to safeguard each nation's economy, jobs, environment, residents etc., by regulating the movement of goods in and out of any country. The primary purpose of customs duty is also to raise revenue. The provisions of the Act indicate its primary objectives which include restricting imports to conserve foreign exchange, protecting imports and exports of goods, achieving the policy objectives of the Governments, regulating export, to safeguard domestic trade, to protect revenue of resources, to protect the industries in India from unfair competition, to prevent smuggling of goods and activities of related nature and to prevent dumping of goods. Duties of customs including export duties fall within List I of Schedule VII of the Constitution.

16. In view of the objects of each enactment and applying the settled tests to the facts and circumstances in the present case, what is to be seen is whether there is any impermissible encroachment by 22nd March 2024 Saurer Textile Solutions Pvt Ltd v The State of Maharashtra & Ors & Connected Writ Petitions 1-2-oswp-1494-2023-J+.docx the State on the field occupied by Parliamentary legislation, or whether there is any overlapping.

17. A plain reading of the taxing provision of the MSA suggests that a DO mentioned in Article 29 is indeed an instrument. It is not excluded from the definition of instrument. It creates an entitlement in the consignee, i.e., the Petitioners herein or any person named by them in the DO, to take delivery of the goods lying in any dock or port, in any warehouse in which the goods are stored, or deposited on rent or hire or upon any wharf etc.

18. The definition of 'instrument' includes every document by which any right or liability is, or purports to be created, transferred, limited, extended, extinguished, or recorded. Certain documents have been specifically excluded from the definition. A DO is not one of them.

19. Parliament enjoys exclusive jurisdiction to levy customs duty. Sections 45 and 46 of the Customs Act provides for restrictions on custody and removal of imported goods and the entry of goods on importation, respectively. The provisions outline the movement of goods in the course of import. Even as per the submissions made by the Petitioners supported by a flow chart, the movement of goods in the course of import commences with the issuance of a BoL, a document issued by the shipper declaring the details of the goods entrusted to it for transport. Once the goods reach the destination port, they are unloaded and stored in a warehouse or storage as directed by transacting

parties. In the meantime, the consignee or his agent presents a document called the BoE also containing a description of the goods matching that contained in the BoL and 22nd March 2024 Saurer Textile Solutions Pvt Ltd v The State of Maharashtra & Ors & Connected Writ Petitions 1-2-oswp-1494-2023-J+.docx other details to the customs authorities. It is on the basis of the BoE that customs duty payable is computed and paid by the consignee. Upon evidence of payment of customs duty, and also its own charges, the shipper then issues the DO saying that the custodian of the goods may hand the goods over to the consignee (as there is no pending duty, claim or demand). Stamp duty is then paid on the DO and upon verification of payment of the same, the custodian releases the custody of the goods.

20. Thus, what is to be ascertained is whether the DO is an integral part of the chain of events in the course of import of goods or is independent of the import albeit incidental thereto. If it is the latter, and not an integral part of the import, the State is well within its powers to levy stamp duty on it as per the pith and substance rule since the primary object and the essential purpose of Article 29 read with Section 2(l) of the MSA is then identified as distinct and not an integral part of an import but more as consequence of import.

21. The definition of 'imported goods' is relevant in this context. Section 2(25) of the Customs Act reads thus:

"imported goods" means any goods brought into India from a place outside India but does not include goods which have been cleared for home consumption. Section 2(11) reads as under:

"customs area" means the area of customs station or a warehouse and includes any area in which imported goods or export goods are ordinarily kept before clearance by customs authority.

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22. These definitions demonstrate that the goods are cleared for home consumption only when cleared by customs authority. The customs authority clears the goods as soon as customs duty is paid. The BoE is presented for computation of the customs duty. Once the customs duty is paid, the import process so far as the customs authorities and the Customs Act is concerned ends. The DO is then issued by the shipper upon proof of payment of customs duty and its own charges. The DO does not form part of the chain of the import process and the taxing event occurs beyond the course of import. As Dr Saraf puts it, if a consignee can take delivery without a DO, there would be no question of a stamp duty impost. There is thus, no overlap in the legislative field and, the State and the Centre are both well within their own occupied area of Legislation.

23. To buttress his argument pertaining to the stamp duty on DO not being levied in the course of import, Dr Saraf placed reliance on a decision of the Supreme Court in the Davar & Co case (supra) in which the question that arose for determination was whether sales effected by transfer of

documents of title to the respective buyers had crossed the territorial waters representing sales in the course of imports thereby attracting sales tax. The Supreme Court while answering the issue explained the meaning of 'customs frontier' or 'customs area' in the following words:

"14. The expression 'customs frontiers of India' in Section 5 of the Central Act, in our opinion, must be construed in accordance with the notification issued by the Central Government under Section 3-A of the Act, on August 6, 1955, read with the Proclamation of the President of India, dated March 22, 1956. So applying the 22nd March 2024 Saurer Textile Solutions Pvt Ltd v The State of Maharashtra & Ors & Connected Writ Petitions 1-2-oswp-1494-2023-J+.docx definition of 'customs frontiers' it is clear that, in the instant case, the sales were effected by transfer of documents of title long after the goods had crossed the customs frontiers of India. We have already stated that the ships carrying the goods in question were all in the respective harbours within the State of Madras when the sales were effected by the assesseees by transfer of documents of title to the buyers. If so, it follows that the claim made by the assesseees that the sales in question were sales in the course of import, has been rightly rejected by the assessing authority. Unfortunately, though various aspects seem to have been pressed before the High Court by the State of Madras, this notification of August 6, 1955, issued by the Government of India, defining the 'customs frontiers' of India, was not brought to the notice of the High Court."

24. In the case of Vellanki Frameworks v. Commercial Tax Officer, Visakhapatnam,⁵² the expression 'in the course of import' has been discussed in the context of a sale or purchase of goods for the purpose of levy of tax under the Central Sales Tax Act. The Supreme Court held:

"24. The meaning, connotation, effect and operation of the said provisions related with "sale in the course of import" had come up for consideration in several decisions of this Court and had been the subject-matter of adjudication in variegated factual setups concerning the transactions and the dealings of the parties involved. Before entering into all the necessary niceties, we may usefully notice that the phrase "sale in the course of import" carries three essential features (1) that there must (2021) 3 SCC 39.

22nd March 2024 Saurer Textile Solutions Pvt Ltd v The State of Maharashtra & Ors & Connected Writ Petitions 1-2-oswp-1494-2023-J+.docx be a sale; (ii) that goods must actually be imported into the territory of India; and (iii) that the sale must be part and parcel of the import. A sale would become part and parcel of import if it either occasions such import or if it occurs by way of a transfer of document of title to the goods before the goods cross the customs frontiers of India.

25. Having taken note of the essential features of the phrase "sale in the course of import", we may now refer to the cited decisions, to find the expositions therein and examine their applicability to the present case. 25.1. In the Constitution Bench decision of this Court in J.V. Gokal & Co., the petitioner company entered into two contracts on 24-3-1954 and 15-4-1954 with the Government of

India for selling two consignments of sugar- One of 9500 long tons of Peruvian origin and the other of 25,000 metric tons of continental origin. The petitioner placed orders with dealers in foreign countries. Some weeks before the vessel carrying the goods in question arrived at the Bombay harbour i.e. when the vessels were on the high seas, the Government of India received the documents of title, including bills of lading, pertaining to the sugar purchased by them and paid the price to the petitioner. After the goods reached the port, they were unloaded, taken delivery of, and cleared by the Government of India after paying the requisite customs duties. For Assessment Year 1954-55, the petitioner was assessed to sales tax where the Sales Tax Officer deducted the price of the said two sales from the petitioner's turnover. However, on 31-1-1958, the Assistant Collector of Sales Tax issued notice to the petitioner, proposing to review the said assessment. The petitioner filed its 22nd March 2024 Saurer Textile Solutions Pvt Ltd v The State of Maharashtra & Ors & Connected Writ Petitions 1-2-oswp-1494-2023-J+.docx objections contending, inter alia, that the sales had taken place in the course of import and therefore they were not liable to sales tax. The first respondent rejected the contentions of the petitioner and held that sales tax was payable in respect of the said two transactions. The petitioner questioned the demand notice consequently issued against it by way of the petition in this Court. It was contented, inter alia, that the sales in question were not liable to sales tax inasmuch as they took place in course of import of the goods into the territory of India. This Court examined the questions as to what does the phrase "in the course of the import of the goods into the territory of India" convey and when could it be said that a sale has taken place in the course of import journey. This Court referred to various decisions including the opinions expressed in Shanmugha Vilas Cashewnut Factory and said as under: (J.V. Gokal & Co. case, AIR pp. 598-99, paras 9-

10) "9.... We respectfully agree with the aforesaid observations of the learned Judges. The course of the import of the goods may be said to begin when the goods enter their import journey i.e. when they cross the customs barrier of the foreign country and end when they cross the customs barrier of the importing country.

xxxxxx 25.1.1. The Court thereafter proceeded to summarise the legal position in respect of import sale in the following words: (J.V. Gokal & Co. case, AIR p. 599, para 11) "11. The legal position vis-à-vis the import-sale can be summarised thus (1) The course of import of goods starts at a point when the goods cross the 22nd March 2024 Saurer Textile Solutions Pvt Ltd v The State of Maharashtra & Ors & Connected Writ Petitions 1-2-oswp-1494-2023-J+.docx customs barrier of the foreign country and ends at a point in the importing country after the goods cross the customs barrier; (2) the sale which occasions the import is a sale in the course of import; (3) a purchase by an importer of goods when they are on the high seas by payment against shipping documents is also a purchase in the course of import, and (4) a sale by an importer of goods, after the property in the goods passed to him either after the receipt of the documents of title against payment or otherwise, to a third party by a similar process is also a sale in the course of import."

25. In the matter of State of Travancore-Cochin & Ors (supra), relied upon by the Petitioners, the Constitution Bench of the Supreme Court was dealing with appeals from an order of the High Court of Travancore-Cochin quashing assessments severally made on the respondents therein under the Travancore-Cochin General Sales Tax Act. While considering the extent of protection of Article

286(1)(b) of the Constitution of India available to the Respondents on cashew nut purchases, the Apex Court elaborated the meaning of the term 'in the course of' as under:

"14. As regards sales or purchases effected in the State by transfer of shipping documents while the goods are still in transit, we have already observed that the words "in the course of" imply a movement or progress and, therefore, a beginning and an end of such movement or progress. As clause (1)(b) is concerned only with exempting certain sales or purchases from taxation by the States in this country, it is sufficient to determine where the course of export begins and where the course of import ends. In this 22nd March 2024 Saurer Textile Solutions Pvt Ltd v The State of Maharashtra & Ors & Connected Writ Petitions 1-2-oswp-1494-2023-J+.docx connection, it is useful to remember that the power to make laws with respect to duties of customs including export duties (entry 83 of List I) and also with respect to import and export across customs frontiers and the definition of customs frontiers (entry 41 of List 1) is vested exclusively in the Central Legislature, and detailed provisions have been made in the Indian Sea Customs Act, 1878, for the levy of customs duties by the officers of the Central Government who are stationed along customs frontiers as defined by the Central Government where, after appraising the goods exported or imported, the duties chargeable, if any, are computed and levied, and it is not until this process is completed that the goods can be shipped for transportation or cleared by the consignee or his representatives as the case may be. It would seem, therefore, logical to hold that the course of the export out of, or of the import into, the territory of India does not commence or terminate until the goods cross the customs barrier. It is, however, to be noted that the question of imposing sales tax on transfer of goods in the course of export would not often arise in practice for, where the goods are transported pursuant to a contract of sale already concluded with a foreign buyer and the shipping documents have been forwarded to him, any further sale of such goods by the Indian seller is impossible, and where the export trade is conducted through representatives or branch offices the sale by the latter of the exported goods usually takes place abroad and would not then be subjected to tax by the State in India. It is in relation to import of goods from abroad that the question of exemption assumes practical importance. It is well known that sales or purchases by transfer of shipping documents while the goods are in transit are a characteristic feature of 22nd March 2024 Saurer Textile Solutions Pvt Ltd v The State of Maharashtra & Ors & Connected Writ Petitions 1-2-oswp-1494-2023-J+.docx foreign trade and as they take place in the course of import as defined above, and are regarded commercially as incident to the import transaction, they fall within the terms of clause (1)(b) and would be entitled, in our view, to the protection of that clause, if the State is constitutionally competent to tax such sales, as to which we express no opinion. Our conclusions may be summed up as follows:

(1) Sales by export and purchases by import fall within the exemption under article 286 (1)(b). This was held in the previous decision.

(2) Purchases in the State by the exporter for the purpose of export as well as sales in the State by the importer after the goods have crossed the customs frontier are not within the exemption. (3) Sales in the State by the exporter or importer by transfer of shipping documents while the goods are beyond the customs frontier are within the exemption, assuming that the State power of taxation extends to such transactions."

26. The ratio in the above decision does not aid the Petitioners. In fact, the process of transfer of title in the goods in the course of import is separate, independent and distinct from a DO entitling the person named therein or the holder to the delivery of goods. The transfer of title or ownership in the goods is independent of the entitlement of a person to receive delivery after discharging the dues of the carrier.

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27. Both parties have relied upon the decision in the case of JV Gokal & Co (supra) which once again discusses the phrase 'in the course of'. The relevant portion of the judgment reads as thus:

"9. What does the phrase "in the course of the import of the goods into the territory of India" convey? The crucial words of the phrase are "import" and "in the course of". The term "import" signifies etymologically "to bring in". To import goods into the territory of India therefore means to bring into the territory of India goods from abroad. The words "course" means "progress from point to point". The course of import, therefore, starts from one point and ends at another. It starts when the goods cross the customs barrier in foreign country and ends when they cross the customs barrier in the importing country. These words were subject of judicial scrutiny by this Court in State of Travancore-Cochin v. Shunmugha Vilas Cashew Nut Factory. Construing these words, Patanjali Sastri C.J., observed at p. 62:

"The word 'course' etymologically denotes movement from one point to another, and the expression 'in the course of' not only implies a period of time during which the movement is in progress but postulates also a connected relation."

As regards the limits of the course, the learned Chief Justice observed at p. 68:

"It would seem, therefore, logical to hold that the course or the export out of, or of the import into the territory of India does not commence or terminate until the goods cross the customs barrier."

Das, J., as he then was, in his dissenting judgment practically agreed with Patanjali Sastri, C. J., on the interpretation of the 22nd March 2024 Saurer Textile Solutions Pvt Ltd v The State of Maharashtra & Ors & Connected Writ Petitions 1-2-oswp-1494-2023-J+.docx said words. The learned Judge expressed his view at p. 92 thus:

"The word 'course' conveys to my mind the idea of a gradual and continuous flow, an advance, a journey, a passage or progress from one place to another. Etymologically it means and implies motion, a forward movement. The phrase 'in the course of' clearly has reference to a period of time during which the movement is in progress. Therefore, the words "in the course of" the import of the goods into and the export of the goods out of the territory of India obviously cover the period of time during which the goods are on their import or export journey."

We respectfully agree with the aforesaid observations of the learned Judges. The course of the import of the goods may be said to begin when the goods enter their import journey i.e. when they cross the customs barrier of the foreign country and end when they cross the customs barrier of the importing country.

12. The next question is whether the sales by the petitioner to the Government of India are sales in the course of import. From the facts narrated supra, it is seen that the petitioner, pursuant to the earlier contracts entered into with the Government of India, delivered the shipping documents, including the bill of lading to the Government against payment when the goods were on the high seas. In view of the foregoing discussion, it should be held that the sales fall under the fourth principle and therefore they were sales that took place in the course of import of the goods into India. A bill of lading is a writing, signed on behalf of the owner of the ship in which goods are embarked, acknowledging the receipt of the goods, 22nd March 2024 Saurer Textile Solutions Pvt Ltd v The State of Maharashtra & Ors & Connected Writ Petitions 1-2-oswp-1494-2023-J+.docx and undertaking to deliver them at the end of the voyage subject to such conditions as may be mentioned in the bill of lading. It is well settled in commercial world that a bill of lading represents the goods and the transfer of it operates as a transfer of the goods. The legal effect of the transfer of a bill of lading has been enunciated by Bowen, L.J., in *Sanders Brothers v. Maclean & Co.* thus at p. 341:

"The law as to the endorsement of bills of lading is as clear as in my opinion the practice of all European merchants is thoroughly understood. A cargo at sea while in the hands of the carrier is necessarily incapable of physical delivery. During this period of transit and voyage, the bill of lading by the law merchant is universally recognised as its symbol, and the endorsement and delivery of the bill of lading operates as a symbolical delivery of cargo. Property in the goods passes by such endorsement and delivery of the bill of lading, whenever it is the intention of the parties that the property should pass just as under similar circumstances the property would pass by an actual delivery of the goods. And for the purpose of passing such property in the goods and completing the title of the endorsee to full possession thereof, the bill of lading, until complete delivery of the cargo has been made on shore to some one rightfully claiming under it, remains in force as a symbol, and carries with it not only the full ownership of the goods, but also all rights created by the contract of carriage between the shipper and the shipowner. It is a key which in the hands 22nd March 2024 Saurer Textile Solutions Pvt Ltd v The State of Maharashtra & Ors & Connected Writ Petitions 1-2-oswp-1494-2023-J+.docx of a rightful owner is intended to unlock the door of the warehouse, floating or fixed, in

which the goods may chance to be."

We have quoted the passage in extenso as it clearly and fully states the law on the subject. It is not disputed that the law in India is also similar to that in England. The delivery of the bill of lading while the goods are afloat is equivalent to the delivery of the goods themselves. The learned counsel concedes that ordinarily that will be so, but contends that in the present case, the contract clearly indicates that the intention of the parties was that till actual delivery was made the property in the goods would not pass to the buyer. Both the contracts are similar in terms and they follow the standard terms prescribed by the Government."

28. Thus, the Court has found that the course of the import of goods may be said to begin when the goods enter their import journey, i.e., when they cross the customs barrier of the foreign country and end when they cross the customs barrier of the importing country.

29. Petitioners have also placed reliance on the decision in the matter of State of Kerala & Ors v. Fr. William Fernandez & Ors (supra). This judgment also pertains to entry tax levied on goods imported from different countries and brought into the local area of a State. The legislative competence of the State Legislature to impose entry tax on the goods imported entering into local area of a State was questioned in this case.

"95. As noted above, the restriction in the legislative power of the State as contained in Article 286 is with 22nd March 2024 Saurer Textile Solutions Pvt Ltd v The State of Maharashtra & Ors & Connected Writ Petitions 1-2-oswp-1494-2023-J+.docx regard to taxing on sale or purchase of goods which takes place outside the State or in the course of import of the goods or services or export of goods or services. The restriction of Article 286 does not ipso facto be placed while considering the legislative field of the State under Entry 52 and by virtue of Article 286 no restriction can be put on the legislative competence of the State in the field as defined under Entry 52. However, the concept underlined in "the course of import of the goods" as in Article 286(1)(b) can very well be applied to find out as to when the import of goods come to an end.

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101. This Court had also occasion to consider the issue as to when import would be completed in Kiran Spg. Mills v. Collector of Customs, the following was held in para 6:

(SCC p. 231) "6.... The import would be completed only when the goods are to cross the customs barriers and that is the time when the import duty has to be paid and that is what has been termed by this Court in Sea Customs case (SCR at p. 823) as being the taxable event.

The taxable event, therefore, being the day of crossing of customs barrier, and not on the date when the goods had landed in India or had entered the territorial waters, we find that on the date of the taxable event the additional duty of excise was leviable under the said Ordinance and, therefore, additional duty under Section 3 of the Tariff Act was rightly demanded from the appellants."

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102. Similar view was expressed in Garden Silk Mills Ltd. v. Union of India in para 18, which is to the following effect:

(SCC p. 752) "18. It would appear to us that the import of goods into India would commence when the same cross into the territorial waters but continues and is completed when the goods become part of the mass of goods within the country; the taxable event being reached at the time when the goods reach the customs barriers and the bill of entry for home consumption is filed."

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106. There cannot be any dispute to the proposition as laid down by this Court in the above case that the scope and ambit of the constitutional entries have to be given a wide meaning and scope. There is no inhibition on Parliament in exercising its legislative power under Entry 41 List I to define "customs frontiers" and further legislate with regard to duties of customs. Even if we do not confine to the definition of "imported goods" as given in the Customs Act, 1962, the generally accepted meaning and definition of "import" as has been laid down in cases as noted above is that import commences when the goods leave the customs frontiers of the country from where the goods are imported and continue when the goods enter into the customs frontiers of imported country and ends when goods are released for home consumption. Till the event of import is over, parliamentary legislation, the control of the Union continues for ensuring the realisation of the customs duties.

107. In view of the foregoing discussions, we are of the clear opinion that taxing event with regard to levy of customs duty by Parliament and levy of entry tax by the 22nd March 2024 Saurer Textile Solutions Pvt Ltd v The State of Maharashtra & Ors & Connected Writ Petitions 1-2-oswp-1494-2023-J+.docx States under List II Entry 52 are entirely different and separate. The taxing event pertaining to levy of entry tax occurs only after the taxing event of levy of customs duty is over. Thus, the State legislation imposing entry tax in no manner encroaches upon the parliamentary legislation under Entry 41 and Entry 83. There is no invalidity in levy of entry tax by the States."

30. Viewed from another perspective, the Petitioners appear to be equating the phrase 'customs frontier' with a geographical boundary. Correctly understood, and as

clearly explained by the Supreme Court in more than one decision, the 'customs frontier' is a concept in a time sequence, viz., that point in the process where the taxing and jurisdictional remit of the customs ends. This has nothing at all to do with the physical or geographical borders. This is the point Dr Saraf makes when he says there is no prohibition on where a stamp duty tax may be applied -- it is possible even at dockside, at the point of disembarkation. Therefore, and as a logical consequence, the minute the customs duty is paid and cleared (along with any other dues legitimately recoverable by customs), the customs 'frontier' ends. The DO in question in this group of cases only springs into being when that frontier has ended, i.e., after the process of assessment and recovery of customs duty is complete.

The BoL, a document of title, originates when goods are laden on the vessel. It is the first in point of time. The BoE, as the Gujarat High Court judgments point out, is for the purposes of customs duty assessment. This is second in point of time. The DO comes into existence third in time sequence, after the customs duty, dues, freight, etc., are paid and the goods are lien-free, i.e., available for delivery. The 'customs barrier' is, therefore, not a physical 'barrier' 22nd March 2024 Saurer Textile Solutions Pvt Ltd v The State of Maharashtra & Ors & Connected Writ Petitions 1-2-oswp-1494-2023-J+.docx per se, but speaks of a point in time after the role of customs has ended.

31. Thus, a parallel can be drawn between the taxing power of the State in respect of levy of entry tax in the aforesaid decision and levy of stamp duty on a DO in the present case. Article 286(1)(b) of the Constitution restricts the power of the State to impose tax on the supply of goods imported into the country. The imposition of stamp duty on a DO in no manner encroaches upon the parliamentary legislature in Entry 83 of List I of the VIIth Schedule.

32. Another contention of the Respondent-State was in respect of the shipper's lien on the goods. Dr Saraf drew our attention to Section 170 of the Contract Act, 1872 which engrafts the principle of a bailee's lien on goods handed over to him for some purpose. Referring to the discussion in the C J Woollen Mills case (supra), he says that the relationship between the importer and the carrier of goods in whose favour the BoL has been consigned and who has stored the goods in his custody, is governed by the contract between the parties. Juxtaposing Section 170 of the Contract Act, if somebody has received the articles on being delivered to him and is required to store the same until cleared for which he might have borne the expenses, he has a right to detain them until his dues are paid. Thus, despite paying customs duty and getting the requisite customs clearance, if the charges of the carrier remain unpaid, the shipper/carrier shall have a lien on the goods and till such time its dues remain outstanding, the shipper is not bound to direct release of the goods. Thus, there is a requirement of a DO issuing a release order by the shipper to the custodian/warehouse declaring that all its dues are settled and the lien it holds is extinguished. The DO in 22nd March 2024 Saurer Textile Solutions Pvt Ltd v The State of Maharashtra & Ors & Connected Writ Petitions 1-2-oswp-1494-2023-J+.docx the present circumstances has nothing to do with the customs duty nor the clearance by the customs authority for domestic consumption. Dr Saraf candidly says that if the Petitioners are able to bye-pass the requirement of a DO, the State will not have any claim of stamp in such a situation. But the moment there is a DO, the same will not be valid or accepted by

the custodian without proof of payment of the stamp duty.

33. Another contention raised by the Petitioners is that a DO is not a document of title under Article 29 of the MSA and hence, it is not an 'instrument'. Section 2(l) of the MSA itself defines an 'instrument' which includes every document which creates any right or liability but specifically does not include certain documents mentioned therein including a BoL. As discussed above, it is a DO which entitles the person named therein to take delivery of the goods after discharging the dues of a shipper. It is only after the shipper's charges are cleared that his lien on the goods is extinguished. A right to possession of the goods is distinct from ownership of the goods. Although title to goods includes ownership and possession, the former may exist without the latter. Ownership denotes de jure possession, but another person may be in de facto possession of the goods. The distinction between title and possession is self-evident. A BoL may, for instance, be transacted in a sale in the high sea. Title would pass. But the new/substituted consignee would not get physical possession of the goods sold, the high seas' sale notwithstanding, until the goods were cleared through customs on arrival at the destination port. That possession may happen with or without a DO; and it is for each state government to decide whether or not to levy stamp duty on the DO.

22nd March 2024 Saurer Textile Solutions Pvt Ltd v The State of Maharashtra & Ors & Connected Writ Petitions 1-2-oswp-1494-2023-J+.docx Consequently, the DO is not a BoL, nor a BoE, and it is not covered by any exclusion of the BoL or the BoE. As in the present case, even if we were to accept the contention of the Petitioners that the BoL constitutes title to the goods, without a DO, the owner or the consignee may not have possession of the goods without payment of the carrier's charges. Only upon release of the shipper's lien is the consignee entitled to delivery/possession of the goods. Thus, it is not necessary for the DO to be a document of title to fall within the purview of the definition of 'instrument'.

34. Similarly, the contention of the Petitioners that a DO does not carry any assessable value for the levy of stamp duty is fallacious. Once we have held that the State has not encroached upon the legislative field of the Union, merely because the amount of stamp duty is computed on the valuation of the goods does not preclude a DO from being an 'instrument' chargeable to stamp duty by the State.

35. We agree with Dr Saraf's contention that it is not the transaction which is liable to stamp duty but the 'instrument' and the mere fact that the computation is on the basis of value of the property or transaction recorded in the 'instrument', does not in any manner make the same a tax on the transaction. The Supreme Court in the case of Hindustan Lever (supra) has observed as under:

"22. The Court held that the thing which is made liable to stamp duty is the "instrument". It is not a transaction of purchase and sale, which is struck at, it is the "instrument" whereby the purchase and sale are effected which is struck at. It is the "instrument" whereby any property upon the sale thereof is legally or equitably transferred and the taxation is confined only to the instrument whereby the property is transferred. If a contract

of purchase or sale or a conveyance by way of purchase and sale, can be, or is, carried out without an instrument, the case would not fall within the section and no tax can be imposed. Taxation is confined to the instrument by which the property is transferred legally and equitably transferred."

36. Finally, we come to the charge of discrimination between importers in the State of Gujarat and those in Maharashtra in view of the decision of the Gujarat High Court in the matter of State of Gujarat (supra) as well as Essar Steel Ltd (supra). This decision was on a bunch of petitions wherein several importers in the State of Gujarat challenged notices issued by the Authorities and relevant guidelines related to charging stamp duty on BoE. The question before the Court was whether stamp duty was liable to be paid on the basis of BoE and such BoE was a DO in respect of goods. The goods in that case, were directly transferred through pipeline or private jetty to their bonded storage tanks situated outside the premises of the port. They were never stored in a warehouse or deposited in wharf. A Single Judge of the Gujarat High Court while holding that deliveries are effected against BoL, further held that it is a document of title enabling the holder or transferee/endorsee thereof to take delivery of the goods. A BoE which is filed with the Customs Authorities so as to enable them to decide the question about necessity or otherwise of payment of customs duty is not an 'instrument' creating any right or liability and does not amount to a 'DO' within the meaning of Article 24 of the Bombay Stamp Act. The State of Gujarat challenged the said decision before the 22nd March 2024 Saurer Textile Solutions Pvt Ltd v The State of Maharashtra & Ors & Connected Writ Petitions 1-2-oswp-1494-2023-J+.docx Division Bench. The Division Bench discussed decisions of various High Courts and the Supreme Court. After a detailed examination of the definition of 'instrument' contemplated in Entry 24 of the Bombay Stamp Act, the Division Bench held as follows:

"71. We have noticed Entry 24 of the Stamp Act; bare perusal of which would show that the instrument contemplated there as being a delivery order must be such as would entitle the person therein named or his assigns or the holder thereof, to the delivery of any goods. The words "person therein named or his assigns or the holder thereof" would show that the instrument contemplated must be such as is negotiable i.e. capable of endorsement/assignment/transfer and which would enable the assignee of the person named therein or the holder of the instrument to take delivery. No person other than the importer named in the Bill of Entry is entitled to seek clearance of the goods from Customs and an importer cannot endorse/assign the Bill of Entry and there is no provision under the Customs Act, 1962 which entitles an assignee of an importer or holder to seek customs clearance based on the Bill of Entry filed by the importer. This would clearly go to show that Bill of Entry is not an instrument contemplated by Entry 24.

75. The 'bill of entry' signifying itself is an order of assessment has also been held by the Supreme Court in the case of Escorts Limited v. Union of India [supra] and thus, it can be held that it is not an order of delivery, therefore, it cannot be held that authorities for clearance of goods for home consumption under Sec. 47 of the Customs Act. For the purpose of clearance, entry of goods of importation is required under Sec. 46 enabling 22nd March 2024 Saurer Textile Solutions Pvt Ltd v The State

of Maharashtra & Ors & Connected Writ Petitions 1-2-oswp-1494-2023-J+.docx the importer of goods to present to the proper officer a bill of entry for home consumption or warehousing. But it does not automatically become delivery order as distinct and different from the clearance of the goods.

76. We hereby hold that by presentation of 'bill of entry' merely on clearance of goods is given for home consumption or for warehousing, and is distinct and different from that of delivery of goods.

37. The Division Bench further went on to hold that BoL is a writing signed on behalf of the owner of the ship in which the goods are embarked acknowledging the receipt of goods and undertaking to deliver them at the end of the voyage subject to such conditions as may be mentioned in the BoL. Thus, the Court has held a BoL to be a 'DO' thereby modifying the decision of the Single Judge to this limited extent. The Division Bench, however, relied upon Regulation 16 of the Gujarat Maritime Board (Landing and Wharfage) Regulations, 1956. Regulation 16 reads as thus:

"16. Delivery and admittance of goods on production of delivery order and shipping order:

(1) The goods landed at a landing place shall be delivered by the Port Authority only on production of a bill of lading, duly endorsed by the agents inwarding the vessel in customs or a delivery order in lieu of an endorsed bill of lading, or on production of full specifications and invoices showing the measurement or weight of the packages as required for the purpose of assessment and the duplicate bill of entry from the Customs Authority duly passed.

(2) xxxx"

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38. The Petitioners have not shown us any such equivalent regulation issued by the State of Maharashtra. Even on the merits of the decision, the decision does not assist the Petitioners. Firstly, the decision itself clearly distinguishes the attributes of a BoE and a 'DO'. The function of a BoE is only to facilitate computation of the customs duty by Customs Authorities. By itself, it does not create any right or liability entitling any person named therein or his assign to get delivery of any goods lying in the dock or port or warehouse. Hence, the Gujarat High Court has rightly held that it is not an 'instrument' nor an order of delivery. This finding itself establishes the existence of a separate document directing delivery of goods which is known as a 'DO'. The Gujarat High Court has simply held the BoE to be distinct from a DO. Secondly, Regulation 16 of the Gujarat Maritime Board (Landing & Wharfage) Regulations, 1956 provides that a BoL apart from being a title document is also an order relating to delivery of goods. Based on this, the Gujarat High Court held a BoL to also be a 'DO'. However, this finding based upon a provision of Gujarat Regulations does not justify the claim of the Petitioners that the 'DO' is an extension of a 'BoL' and since BoL is

specifically excluded from the definition of 'instrument' as defined in Section 2(l) of the MSA, consequently, every DO also follows the exclusion.

39. Furthermore, the Petitioners' arguments seek to impermissibly and unacceptably confuse distinct concepts. First, the DO is sought to be swept in with the concept of a BoL and its exclusion from the definition of 'instrument' in Section 2(l) of the MSA. Second, the attempt is to include the DO with a BoE, which was the subject matter of the challenge in the Gujarat High Court 22nd March 2024 Saurer Textile Solutions Pvt Ltd v The State of Maharashtra & Ors & Connected Writ Petitions 1-2-oswp-1494-2023-J+.docx cases. The DO is neither a BoL nor a BoE. It is therefore not covered by the exclusion of either of these.

40. We have no hesitation in holding that the law on this subject operating in the State of Gujarat has no application in the State of Maharashtra for the reasons mentioned above. The Petitioners' attempt to question the legislative competence of the State of Maharashtra to levy stamp duty on a DO is spurred by judicial intervention by the Gujarat High Court in a related matter and thus, fails.

Conclusion:

41. In view of the foregoing discussion, we hold that the action of the State of Maharashtra in levying stamp duty on 'DO' as provided in Article 29 of Schedule I of the MSA is well within the legislative competence of the State and does not intrude upon the legislative domain of the Parliament as reserved in Entries 41 and 83 of List I of Schedule VII of the Constitution of India and is not ultra vires Article 246(1), 286(1)(b) and 286(2) of the Constitution of India.

42. The alternative prayer of the Petitioners to read down Article 29 of Schedule I of the Stamp Act of 1958 to not apply to a DO issued in respect of goods imported in Maharashtra is untenable. As held by the apex court in the matter of The Authorised officer, Central Bank of India vs Shanmugavelu,⁵³ the rule of reading down is to be used for a limited purpose of making a particular provision workable and to bring it in harmony with other provisions of the statute. It is to be used keeping in view the scheme of the statute and [2024] 2 SCR 12.

22nd March 2024 Saurer Textile Solutions Pvt Ltd v The State of Maharashtra & Ors & Connected Writ Petitions 1-2-oswp-1494-2023-J+.docx to fulfil its purpose. We have already held that the DO is not an extension of a BoL and both are mutually exclusive documents. Thus, there is no statutory conflict and the requirement of reading down the provision does not arise.

43. Since we hold as such, the further question of granting refund of payments made by the Petitioners towards stamp duty is redundant.

44. Rule is discharged. There shall be no order as to costs.

45. All interim applications pending therein also stand disposed.

(Neela Gokhale, J)

Designation: PS To Honourable Judge
Date: 27/03/2024 14:56:10

22nd March 2024