

# C. J. Shah And Co vs The State Of Maharashtra Thr The Dept. Of ... on 22 March, 2024

**Author: Neela Gokhale**

**Bench: G.S. Patel, Neela Gokhale**

2024:BHC-AS:14703-DB

Saurer Textile Solutions Pvt Ltd v The St

Maharashtra & Ors & Connected Writ Petition

1-2-oswp-1494-2023-J+.do

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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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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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~ 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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~ 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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(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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- 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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Saurer Textile Solutions Pvt Ltd v The State of  
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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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,  
Natakwal 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.

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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. 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

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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 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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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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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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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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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, 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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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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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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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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- 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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- 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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Maharashtra & Ors & Connected Writ Petitions  
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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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~ 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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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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Maharashtra & Ors & Connected Writ Petitions  
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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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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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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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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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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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~ 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 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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- (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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- 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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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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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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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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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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Saurer Textile Solutions Pvt Ltd v The State of  
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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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Maharashtra & Ors & Connected Writ Petitions  
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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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Saurer Textile Solutions Pvt Ltd v The State of  
Maharashtra & Ors & Connected Writ Petitions  
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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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Maharashtra & Ors & Connected Writ Petitions  
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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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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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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. Joycee 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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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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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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~ 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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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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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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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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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 &

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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,  
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WP/127/2023.

Mr Subir Kumar, with Mamta  
Omle.

for respondent no.7in  
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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& 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,  
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for respondents 3  
and 4 in WP/420/2023, WPL  
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respondents no. 3  
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Mrs Neeta V Masurkar, with Ms  
Ruju R Thakkar.

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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,  
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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 &  
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for respondent no. 5  
and 6 in WPL/35036/2022,  
WP/1157/2022, WP/560/2023,  
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WPL/23214/2022, WP/3264/2022,  
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WP/124/2023, WP/119/2023,  
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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 & Anr<sup>1</sup>
2. State of AP v National Thermal Power Corpn Ltd & Ors<sup>2</sup>
3. United States v Hvoslef<sup>3</sup>
4. Fairbank v United States<sup>4</sup>
5. Brown & Ors v The State of Maryland<sup>5</sup>
6. Anglo Chilean Nitrate Sales Crop. V Alabama<sup>6</sup>
7. Ashok Tanwar & Anr v State of HP & Ors<sup>7</sup> 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 Ltd<sup>21</sup>

22. State of Maharashtra & Ors v Messrs MS Builders (Private) Ltd & Anr<sup>22</sup>

23. The Pioneer Container<sup>23</sup>

24. Morvi Mercantile Bank Ltd v Union of India<sup>24</sup>

25. State (NCT Delhi) v Union of India & Anr<sup>25</sup>

26. Garden Silk Mills Ltd v Union of India<sup>26</sup>

27. M/s Ramratna Wires Ltd v State of Gujarat<sup>27</sup>

28. M/s Vedanta Ltd v State of Gujarat<sup>28</sup>

29. M/s Mangalore Ref & Petrochemicals Ltd v Commissioner of Customs, Mangalore<sup>29</sup>

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 Stamps<sup>30</sup> 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 & Ors<sup>31</sup>
2. State of Maharashtra & Ors v Messrs MS Builders (Private) Ltd & Anr<sup>32</sup>
3. Ruby Sales & Services (P) Ltd & Anr v State of Maharashtra & Ors<sup>33</sup>
4. State of Uttarakhand & Ors v Harpal Singh Rawat<sup>34</sup>
5. K Sambasivaraju v MVSR Chandrayya Chetty & Ors<sup>35</sup>
6. Puroshottam H Judye & Ors v VB Potdar<sup>36</sup> (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 & Ors<sup>37</sup>

8. State of Madras v Davar & Co Etc<sup>38</sup>

9. Bengal Immunity Co Ltd v State of Bihar & Ors<sup>39</sup>

10. Hindustan Lever & Anr v State of Maharashtra & Anr<sup>40</sup>

11. Greaves Cotton & Co Ltd & Anr v State of Maharashtra & Anr<sup>41</sup>



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 & Ors<sup>42</sup>
16. PGF Ltd & Ors v Union of India & Anr<sup>43</sup>
17. Builders' Association of India & Ors v Union of India & Ors<sup>44</sup>
18. The Commissioner of Sales Tax Maharashtra State v M/s Radhasons International<sup>45</sup>
19. S Rangarajan v P Jagjivan Ram & Ors<sup>46</sup> (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,<sup>47</sup> 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.,<sup>48</sup> 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)<sup>4</sup> 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,<sup>50</sup> 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,<sup>51</sup> 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,<sup>52</sup> 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,<sup>53</sup> 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 15:05:57

22nd March 2024