Shabnoor

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 6437 OF 2015

1. **M/S. Sahyog Homes Ltd.**
A Limited Company Incorporated
Under the provisions of the
Companies Act, 1956
Having its registered office
at 321, Morya Estate, New Link Road,
Opp. Infinity Mall, Andheri (West),
Mumbai 400 053.

2. **Balkrishna Baban Jadhav**
Residing at 401, Parasmani,
10th Road, Laxmikant Chowk,
JVPD Scheme, Vile Parle
(West) Mumbai 400 049 … Petitioners

V/s.

1. **The State Of Maharashtra**

2. **The Collector of Stamps**
(Enforcement – I)
Old Customs House, Fort,
Mumbai – 400 001.

3. **Superintendent of Stamps, Mumbai**

4. **The Chief Controlling Revenue**
Authority, Maharashtra State, Pune. … Respondents

Mr. Durgaprasad Sabnis a/w Rajani Yadav i/b LEX FIRMUS, for Petitioners.

Smt. A. A. Nadkarni, AGP for Respondent Nos. 1 to 4.

CORAM	:	**AMIT BORKAR, J.**
RESERVED ON	:	**AUGUST 24, 2026**
PRONOUNCED ON	:	**AUGUST 28, 2026**

JUDGMENT:

1. By filing the present Petition under Articles 226 and 227 of the Constitution of India, the Petitioners are challenging the legality, validity and correctness of the Order dated 5 March 2015 passed by the Chief Controlling Revenue Authority, Maharashtra State, Pune, in Revision Case No. 5 of 2005.

2. The facts which have led to filing of the present Petition are stated briefly hereunder. Petitioner No. 1 is a public limited company carrying on the business of real estate development. Before becoming a company, the same business was carried on by a partnership firm known as M/s. Sahyog Homes. In or about December 2009, the said partnership firm was converted into a public limited company under Part IX of the Companies Act, 1956. Petitioner No. 2 was one of the partners of the said firm. After the conversion of the firm into a limited company, Petitioner No. 2 became a Director of Petitioner No. 1 Company. By a registered Deed of Conveyance dated 21 May 2004, Mr. D'Silva and others conveyed to the said Partnership Firm land admeasuring 37,954.20 square metres situated at Village Oshiwara, Taluka Andheri, District Mumbai Suburban. The land was conveyed on an “as is where is basis”. The said Deed of Conveyance contained certain mistakes in the CTS numbers of the lands covered by the Conveyance. These mistakes were thereafter corrected by executing a Deed of Rectification dated 15 February 2006.

3. The main issue in the present Petition is regarding the correct amount of stamp duty payable on the said Deed of Conveyance. For deciding the amount of stamp duty, it would be necessary to determine the market value of the property covered by the Conveyance as on the date when the Conveyance was executed, namely, 21 May 2004. Before the Deed of Conveyance was executed, it was submitted for adjudication under Section 31 of the Bombay Stamp Act, hereinafter referred to as the “Said Act”. The said Conveyance was adjudicated by Respondent No. 2 and a certificate under Section 32(1) of the Said Act was endorsed on the document. The stamp duty payable was determined at Rs. 13,00,000/-, being 10% of the consideration mentioned in the Conveyance. The said amount of stamp duty was thereafter duly paid by the Partnership Firm before execution of the Deed of Conveyance. As stated earlier, the property was sold on an “as is where is basis”. At the relevant time, almost the entire land admeasuring 37,954.20 square metres was affected by encroachments and slums. These slums had come into existence much before the date of the Deed of

Conveyance. Out of the total area, a substantial portion of 28,028 square metres was covered by slums. These slums had been declared as slums by about eight Notifications issued under the Maharashtra Slum Areas (Improvement, Clearance and Redevelopment) Act, 1971, between the year 1977 and 28 December 1995.

4. In addition to the fact that the land was substantially covered by slums, large portions of the property were affected by various reservations made for public purposes under the Development Plan. These circumstances, according to the Petitioners, were relevant for determining the actual market value of the property as on the date of the Conveyance. It appears that on 24 January 2005, Mr. Uttam Khobragade, who was then the Vice-President and Chief Executive Officer of MHADA, addressed a letter to Shri O. P. Gupta, Inspector General of Registration and Controller of Stamps. In the said letter, an allegation was made that the stamp duty paid on the Deed of Conveyance was based on gross undervaluation of the property. At that time, the Petitioners were not aware that such a letter had been issued. According to the Petitioners, they came to know about the said letter only in the year 2013, when they obtained a copy of the document from Respondent No. 4 pursuant to an application made under the Right to Information Act. Thereafter, on 6 June 2005, Petitioner No. 2 received a notice under Section 53A of the Said Act stating that a hearing was to be held under Section 52A of the Said Act. Petitioner No.

2 accordingly remained present at the hearing. During the hearing, Petitioner No. 2 specifically informed the concerned Authority that the land was covered by slums and was affected by several reservations. Government Gazettes containing the Notifications issued under the Slum Act were produced before the Authority. It was submitted that there was no undervaluation of the property and that the consideration stated in the Deed of Conveyance correctly represented the market value of the property.

5. After this hearing, the Petitioners did not receive any communication in the matter for several years. In March 2013, the Petitioners received a copy of the Order dated 21 March 2013 along with a covering letter dated 25 March 2013. From the said Order, the Petitioners came to know that the matter had been listed before Respondent No. 4 on five occasions after Petitioner No. 2 had appeared before Respondent No. 4. The Petitioners came to know that the Order had been passed almost eight years after the hearing had originally been given to them. The Petitioners state that they were surprised on receiving the said Order because, during this long period, they had genuinely believed that the proceedings had been dropped or had otherwise come to an end. The Petitioners thereafter applied for copies of the proceedings. Those documents were supplied to the Petitioners by the Joint Inspector General of Registration and Superintendent of Stamps under cover of a letter dated 23 May 2013.

6. Thereafter, on 8 August 2013, the Petitioners received a letter addressed to the Partnership Firm, M/s. Sahyog Homes, calling upon the Firm to pay Rs. 3,10,32,950/- towards deficit stamp duty in accordance with the Order dated 21 March 2013. The Petitioners state that, by applications made under the Right to Information Act, 2005, they approached the Superintendent of Stamps and Registration, Mumbai, seeking certified copies of the relevant documents. They sought details showing how the stamp duty payable on the Deed of Conveyance dated 21 May 2004 had been calculated in Adjudication Application No. 167/2004. The Petitioners requested a copy of the notice issued by the concerned Authority for payment of stamp duty of Rs. 13,00,000/- on the said Deed of Conveyance. The Petitioners state that Respondent No. 3, by his reply dated 16 September 2013 to the RTI application, informed them that the proceedings papers and other relevant documents were still being searched. The Petitioners were therefore asked to remain present in the office of the State Public Information Officer and Deputy Superintendent of Stamps on 21 October 2013 to inspect the said proceedings.

7. The Petitioners state that Respondent No. 3, in his reply to the Advocate for the Petitioners pursuant to the RTI application dated 19 December 2014, again stated that the proceedings papers and other relevant documents were being searched. It was stated that the documents would be furnished when they were found. The Petitioners state that by their letter dated 2

September 2013, they had approached the Superintendent of Stamps and Registration, Mumbai, and requested certified copies of the relevant documents as well as details regarding the calculation of stamp duty on the Deed of Conveyance dated 21 May 2004 in Adjudication Application No. 167/2004. They had requested a copy of the notice issued by the Authority for payment of stamp duty of Rs. 13,00,000/- on the said Conveyance. A reminder was sent on 13 September 2013. However, according to the Petitioners, the concerned Authority did not provide them with the requested details or documents relating to the payment of Rs. 13,00,000/- towards stamp duty on the said Deed of Conveyance.

8. In these circumstances, the Petitioners state that they had no other effective remedy and were therefore required to challenge the Order by filing Writ Petition No. 11097 of 2013 before this Court. After hearing the parties this court by Order dated 18 December 2013, directed the Chief Controlling Revenue Authority to decide the Revision independently on its own merits and as expeditiously as possible. The Authority was directed to decide the Revision, in any event, within four weeks from the date of receipt of the said Order, after giving the Petitioners an opportunity of hearing. Thereafter, by Order dated 27 February 2014, the time granted to the Chief Controlling Revenue Authority for deciding the Revision Application was extended up to 30 April 2014.

9. The Petitioners state that thereafter, pursuant to the Order dated 18 December 2013 passed by this Court, the matter was heard by the Chief Controlling Revenue Authority on several occasions. The Petitioners filed their Preliminary Written Submissions on 31 December 2013 and Additional Written Submissions on 13 January 2014. The learned Joint Director, Town Planning, Valuation, Maharashtra State, along with other officials, conducted a site inspection of the lands and submitted a report dated 10 February 2014. The Petitioners, by their reply dated 24 March 2014, pointed out several discrepancies in the said report. Thereafter, the Joint Director of Town Planning submitted another report dated 17 July 2014, to which the Petitioners filed their reply dated 10 September 2014. Another report was thereafter submitted by the Joint Director of Town Planning on 29 September 2014. The Petitioners filed their reply to that report on 2 February 2015. Thereafter, the Petitioners filed their Written Arguments. After hearing the parties, the Chief Controlling Revenue Authority passed the impugned Order dated 5 March 2015. By the said Order, the Petitioners were directed to pay Rs. 2,31,62,800/- (Rupees Two Crores Thirty-One Lakhs Sixty-Two Thousand Eight Hundred only) towards deficit stamp duty within thirty days from the date of receipt of the Order.

10. The Petitioners contend that the submissions made by them during the proceedings were not properly recorded and were not duly considered by the concerned Authority. According to the Petitioners, because of this, they were not given a proper and effective opportunity to place their case and defend themselves in relation to the subject matter of the proceedings. It is contended that the impugned Order does not contain proper, clear or sufficient reasons for the conclusions reached by the Authority and is therefore contrary to the settled principles of law. The Petitioners contend that the impugned Order is arbitrary, unreasonable and manifestly perverse. According to them, no reasonable person acting fairly and in accordance with law could have passed such an Order on the facts and circumstances of the present case. In view of the aforesaid facts and circumstances, and being aggrieved by the impugned Order dated 5 March 2015 passed by the Chief Controlling Revenue Authority in Revision Case No. 5 of 2005, the Petitioners have approached this Court by filing the present Writ Petition under Articles 226 and 227 of the Constitution of India.

11. Mr. Durgaprasad Sabnis, learned Advocate for the Petitioners, drew my attention to Section 53A of the Said Act. He submitted that although the notice under Section 53A of the Said Act was issued on 6 June 2005, the Order was passed only in the year 2013, after a delay of almost eight years. By that Order, the Petitioners were called upon to pay Rs. 3,10,32,950/- towards deficit stamp duty. According to the learned Advocate, once proceedings were started under Section 53A of the Said Act, the Authority was required to complete them within the period prescribed by law. The proceedings could not have been kept pending for an unlimited period. In support of this submission, he relied upon the judgment of this Court in *Sony Mony Electronics Limited v. State of Maharashtra through Collector 2025 SCC OnLine Bom 2848* . The learned Advocate for the Petitioners submitted that even if the proceedings were validly started within the prescribed period of six years, that alone was not sufficient. According to him, the proceedings were required to be completed within the same prescribed period. The Authority could not continue the proceedings beyond that period and keep them pending indefinitely. In support of this submission, he relied upon the judgments of this Court in *Kolte Patil Developers Ltd. v. The State of Maharashtra 2026 SCC OnLine Bom 677* and *Romell Real Estate Pvt. Ltd. v. The State of Maharashtra 2026 SCC OnLine Bom 1462*.

12. Per contra, the learned AGP drew my attention to the judgment/order passed by the Supreme Court in SLP (Civil) Diary No. 1677 of 2026 dated 9 March 2026. He pointed out that in the said proceedings, the Supreme Court had issued notice and, in the meantime, granted stay to the impugned Order. He therefore submitted that the view taken by this Court in *Sony Mony Electronics Limited (supra)* is under consideration before the Supreme Court and the issue is therefore sub judice.

Reasons and Analysis:

13. Having considered the submissions of the learned Advocate for the Petitioners and the learned AGP, the provisions of Section 53A of the Maharashtra Stamp Act, the judgments relied upon by both sides, the amendment made in 2026 and the relevant provisions of Chapter I of the Bombay High Court Appellate Side Rules, it appears that the issue before the Court is not merely whether the impugned order was passed within six years. The main issue is whether the view taken by the learned Single Judges of this Court, that the entire proceedings under Section 53A(1), including the final order for recovery of deficit duty, must be completed within six years, is the only possible meaning of the provision. A further issue arises as to whether, after the 2026 amendment and when the same question is pending before the Supreme Court, this question should now be considered by a larger Bench of this Court.

14. For considering the above issue, it is necessary to first look at the wording of Section 53A(1) as it stood when the present proceedings were initiated.

> "53A. Revision of Collector's decision under Sections 32, 39 and 41 (1) Notwithstanding anything contained in sub-section (3) of section 32, sub-section (2) of section 39 and sub-section (2) of section 41, when through mistake or otherwise any instruments is charged with less duty than leviable thereon, or is held not chargeable with duty, as the case may be, by the Collector, the Chief Controlling Revenue Authority may, within a period of six years from the date of certificate of the Collector under sections 32, 39 or 41, as the case may be, require the concerned party to produce before him the instrument and, after giving reasonable opportunity of being heard to the party,

> examine such instrument whether any duty is chargeable or any duty is less levied, thereon and order the recovery of the deficit duty, if any, from the concerned party. An endorsement shall be made on the instrument after payment of such deficit duty."

15. The provision stated that the Chief Controlling Revenue Authority "may, within a period of six years from the date of certificate of the Collector under sections 32, 39 or 41, as the case may be, require the concerned party to produce before him the instrument" and thereafter, after giving reasonable opportunity of hearing, examine the instrument "and order the recovery of the deficit duty". Thus, the provision first refers to a period of six years and thereafter provides the steps which the Authority may take. The instrument can be called for, an opportunity of hearing can be given, the instrument can be examined and thereafter the deficit duty can be ordered to be recovered.

16. In *Sony Mony Electronics Limited*, coordinate bench considered this wording in detail. In paragraph 19, Section 53A(1) was divided into three parts. The first part related to the Authority which "may, within a period of six years" exercise the power. The second part concerned production of the instrument and giving an opportunity of hearing. The third part was "and order the recovery of the deficit duty". On this basis, paragraph 20 held:

> "In my view, on a reading of Section 53A(1) the order of recovery should be passed within 6 years preceded by

compliance of natural justice and application of mind."

17. The learned Judge further held:

> "the first part and third part are connected with the conjunctive word "and" and consequently, the period of 6 years provided in Section 53A(1) should be read to mean that the order of recovery should be passed within the said time frame."

18. There is some basis for this reasoning when the language of Section 53A is read in its ordinary manner. The word "and" connects the different acts which are required to be performed by the Authority. The provision does not separately state that the proceedings are required to be initiated within six years but that the final order can thereafter be passed at any time. The absence of such separate wording was therefore treated as an important circumstance.

19. The learned Judge considered Section 32C. Paragraph 21 records that Section 32C specifically provided different periods for initiation and completion of the proceedings. The reasoning was that where the Legislature intended to provide two separate periods, it had used appropriate words for doing so. Since Section 53A did not provide for two different periods, the six-year period was understood to cover the whole exercise under that provision. This interpretation was supported by the general scheme of revenue laws. In paragraph 22, the learned Judge observed that revenue proceedings should not remain pending for a very long period because such delay creates uncertainty.

Paragraph 23 therefore concluded that the six-year period under Section 53A(1) applied “not only exercising the power under the said Section but to conclude by passing an order for the recovery of the deficit duty”.

20. The learned Judge referred to *Hariom Agrawal v. Prakash Chand Malviya (2007) 8 SCC 514*. In that case, the Supreme Court observed in paragraph 19 that the Collector's “power to adjudicate” was restricted by the period provided in the statute. The provision considered in that case was treated as having substance similar to Section 53A(1). It was therefore considered as supporting the view that the adjudication of deficit stamp duty was required to be completed within the period fixed by law.

21. The decision in *Uma Niwas Co-operative Housing Society* v. *The Collector of Stamps,Writ Petition no. 10602 of 2016 decided on 3 October 2024* was considered. As recorded in paragraph 27 of Sony Mony Electronics Limited, the certificate under Section 41 in that case was dated 2 March 1995 and the six-year period expired on 1 March 2001. However, the demand orders were passed in 2015 and 2016. The Court therefore held that those orders could not stand since they were passed after the six-year period had expired.

22. Thus, *Sony Mony* was not decided merely on the particular facts of that case. The learned Judge gave a general interpretation of Section 53A(1). There was an alternative reasoning in the same judgment. Under Issue 2, the learned Judge considered what would happen even if six years were treated only as the period for initiation of proceedings. Paragraph 29 states that once proceedings are initiated, they must be completed within a “reasonable time” frame. In paragraph 30, two years was considered as the maximum reasonable period by taking guidance from Section 32C. Thus, even on this alternative reasoning, the Authority could not keep the proceedings pending for an unlimited period.

23. The decision in *Kolte Patil Developers Ltd.* took substantially the same view. In paragraph 20, this court observed that the power under Section 53A “is not without time limit”. It was further observed that the Legislature had provided six years from the date of the Collector's certificate for exercising that power. In paragraph 21, while applying the provision to the facts, it was stated:

> “Any exercise of revisional power under Section 53A must therefore be located within that period.”

24. *Kolte Patil* considered the need for certainty in transactions relating to immovable property. Paragraph 20 records that parties arrange their affairs on the basis of official endorsements. Therefore, although the State has an interest in recovering proper stamp duty, the Act seeks to maintain certainty by permitting revision only within the period fixed by the statute.

25. The same question thereafter came before the Court in *Romell Real Estate Pvt. Ltd.* The learned Judge considered *Sony Mony* and *Kolte Patil* and agreed with the view taken in those decisions. It was observed:

> "Two Learned Single Judges have separately ruled emphatically that the six-year period stipulated under Section 53A rolls into it, the entire process right from initiation to completing the reviewed assessment."

26. The learned Judge further stated:

> "I have no reason to differ from their well-reasoned approach to the point."

27. The Court considered paragraphs 18 to 23 of *Sony Mony* and paragraphs 19 to 21 of *Kolte Patil*. Thus, the interpretation was no longer based only upon one judgment. A subsequent learned Single Judge considered the earlier decisions and accepted the same view. The *Romell* decision was delivered on 24 February 2026.

28. If these three decisions alone are considered, there is therefore a consistent view taken by three learned Single Judges of this Court. Ordinarily, another Single Judge should not take a opposite view on the same question of law. The Bombay High Court Appellate Side Rules provide a procedure for placing a question before a larger Bench where there is difference on a question of law. Rule 9 therefore becomes relevant where the correctness of an existing view requires consideration.

29. However, the matter does not end with these three judgments. There has been an important change in the statute in the year 2026. A proviso has now been inserted in Section 53A(1). It reads:

> "Provided that, where a notice for initiating proceedings has been issued within the abovementioned period of six years, then such proceedings shall not lapse by reason of the expiry of the said period and shall continue till the final order is passed by the Chief Controlling Revenue Authority in such proceedings."

30. The wording of this proviso deals with a case where notice for initiating proceedings has been issued within six years. It says that such proceedings shall not come to an end merely because the six-year period has expired. It further provides that the proceedings shall continue until the final order is passed by the Chief Controlling Revenue Authority. On a plain reading, this new proviso supports an understanding that where proceedings are initiated by notice within six years, the proceedings may continue even after expiry of six years. But this by does not decide whether the same was the legal position under the provision as it stood earlier.

31. The question therefore arises whether the 2026 proviso creates a new legal position from the date of amendment or whether it only makes clear what the Legislature had intended under the earlier Section 53A. These two questions are required to be kept separate.

32. Ordinarily, a later amendment cannot be used to say that a proceeding which was invalid under the law applicable at that time has become valid from an earlier date. For such purpose, the Legislature would have to give retrospective effect to the amendment. At the same time, the amendment cannot be said to have no relevance. The Legislature has now used clear words providing that proceedings initiated by notice within six years can continue after expiry of six years until the final order is passed. Therefore, the amendment raises a question whether the earlier interpretation of the unamended Section 53A was the only possible interpretation. It has to be considered whether the Legislature has introduced an entirely new rule or has expressed in clearer words what was intended.

33. There is another circumstance which requires consideration. The learned AGP has pointed out that the judgment in *Sony Mony Electronics Limited* has been challenged before the Supreme Court in SLP (Civil) Diary No. 1677 of 2026. The matter was before the Supreme Court on 9 March 2026. Therefore, it is correct that the legal issue decided in *Sony Mony* is pending before the Supreme Court.

34. However, mere pendency of an appeal or Special Leave Petition does not mean that the judgment under challenge has been set aside. Similarly, an interim order or stay of order cannot by be treated as a final declaration that the interpretation given by the High Court is incorrect, unless effect of the judgment is stayed. At the same time, the pendency of the issue before the Supreme Court cannot be ignored. It shows that the question is of importance and is being considered at the highest level. If another Single Judge takes a contrary view on the same issue while it is pending before the Supreme Court, there may be further uncertainty regarding the interpretation of Section 53A.

35. One part of *Sony Mony* requires particular consideration. In paragraph 21, the learned Judge relied upon the absence of a similar proviso in Section 53A and observed:

> "Similar proviso does not exist in Section 53A(1) of the Stamp Act."

36. This reasoning now has to be considered in the light of the 2026 amendment. A proviso has now been expressly inserted in Section 53A dealing with continuation of proceedings after expiry of six years. Therefore, the statutory position has changed after the decisions in *Sony Mony* and *Kolte Patil*. But it cannot be concluded that the earlier judgments were wrong merely because the Legislature has now inserted such a proviso. The Legislature may amend a law because it intends to change the earlier legal position. It may amend a provision to make its meaning clearer or to remove a difficulty which had arisen. Whether the 2026 amendment is substantive or clarificatory would therefore require consideration of its wording, the date from which it operates and the other connected provisions. On the material before the Court, it would not be proper to give a final finding that the amendment is retrospective or merely declaratory.

37. Section 53A requires consideration from another side. It gives revisional power to the Chief Controlling Revenue Authority to reconsider an earlier decision concerning stamp duty. Such power can affect transactions which were completed and acted upon many years earlier. This is why certainty was considered important in *Kolte Patil*. At the same time, the State has an interest in recovering proper stamp duty where less duty has been paid by mistake or otherwise. The real question is therefore whether the Legislature intended six years to be the outer limit both for starting and completing the proceedings, or whether six years was intended only for starting the proceedings and the final order could thereafter be passed within a reasonable period. This is a question of interpretation of the statute. It cannot be decided only by looking at the delay which has occurred in the present case. The wording of Section 53A does provide some support to the Petitioners. The section says "may, within a period of six years" and thereafter sets out the acts which the Authority has to perform. The last act is to "order the recovery of the deficit duty". *Sony Mony* therefore found a connection between the six-year period and the final order. However, the other interpretation cannot be said to have no basis. Section 53A does not expressly state that "no order shall be passed after six years". The words relating to six years appear in connection with the power to require the concerned party to produce the instrument. Thereafter, the provision speaks of hearing, examination and recovery. It is therefore possible to understand the provision as requiring initiation within six years and permitting the proceedings, once properly initiated, to continue to their final result.

38. The 2026 proviso now uses this kind of wording. It says that where notice is issued within six years, the proceedings "shall not lapse" merely because six years have expired. For this reason, the exact meaning of the provision as it stood earlier requires closer consideration. In my view, therefore, the issue cannot be decided merely by choosing which of the three earlier judgments appears to be more convincing. *Sony Mony, Kolte Patil* and *Romell* have all taken the same view. The Legislature has thereafter inserted a proviso which directly deals with the same issue. Further, the issue arising from *Sony Mony* is pending before the Supreme Court. The question therefore has importance beyond the facts of the present Petition.

39. The present case requires some caution because the proceedings were initiated in 2005. The Petitioners were called upon to pay deficit stamp duty after a considerable period. The first order was passed in 2013 and the impugned order is dated 5 March 2015. The Petitioners contend that the proceedings under Section 53A were not completed within the period permitted by law. Whether that contention is correct must depend upon the meaning of Section 53A.

40. Therefore, the place where the words “within a period of six years” are used may require closer consideration. These words come after the expression “may” and immediately before the words “require the concerned party to produce before him the instrument”. On one possible reading the period of six years appears to be connected with the exercise of power of requiring the concerned party to produce the instrument. After this step, the provision provides for other things to be done. The concerned party has to be given reasonable opportunity of hearing. The instrument has then to be examined. The authority has to consider whether any duty is chargeable or whether less duty has been levied. Thereafter, if deficit duty is found payable, an order for recovery may be passed. Thus, Section 53A contains different statutory acts which are required to take place one after another. First, the concerned party is required to produce the instrument. Second, reasonable opportunity of hearing is required to be given. Third, the instrument is to be examined and the question about chargeability or deficit duty is to be considered. Fourth, if deficit duty is found payable, an order for recovery may be made. The question, therefore, is whether the words “within a period of six years” apply only to the first act of calling for the instrument, or whether those words travel further and apply to the whole process, so that every further step, including passing of the final order, has to be completed within six years.

41. It may require consideration whether the use of the word "and" necessarily leads to this conclusion. The word "and" is normally conjunctive. It joins the different acts mentioned in the provision. But merely because different acts are joined by the word "and", it may not mean that the period of limitation appearing earlier in the sentence must apply to every subsequent act, including passing of the final order. If the Legislature intended to provide that the order of recovery must be passed within six years, it could have used clear words for that purpose. In some other provisions, the Legislature has separately provided limitation for initiation of proceedings and limitation for passing of the final order. Section 32C is one such provision. Section 53A does not say that "no order of recovery shall be made after expiry of six years". It does not say that the proceeding shall come to an end or lapse if the final order is not passed within six years. This difference may have importance. There can be difference between a provision which says that the authority may initiate or take a particular action "within" a specified period and a provision which says that the final order must be passed before expiry of that period. Therefore, before extending the limitation to all later stages of the proceeding, it may first be necessary to see to which particular statutory act the period of six years is actually attached.

42. The reasoning in paragraph 21 of *Sony Mony* may require reconsideration from this angle. The decision observes that because Section 53A does not provide separate periods for initiation and completion, it should be understood that the Legislature intended the whole proceeding to be completed within six years. However, another possible view can be that wherever the Legislature intended to prescribe a separate limitation for passing the final order, it has expressly done so, as in Section 32C. Therefore, absence of such express provision in Section 53A may support a different interpretation. It may indicate that the Legislature prescribed six years for exercise of the power to call for the instrument, while the subsequent adjudication was required to be completed within a reasonable period.

43. *Sony Mony* has taken support from the scheme of Section 32C. However, Section 32C contains a clear statutory scheme. It separately provides the period within which notice may be issued and the outer period within which the order of revision can be passed. Whether such structure of Section 32C can be used for reading an outer limit for passing the final order into Section 53A, when Section 53A does not expressly provide such limit, is a question which may require further consideration.

44. In this context, the decision in *Hariom Agrawal* may require examination. The provision considered by the Supreme Court contained the words:

> "Provided that no action under this section shall be taken after a period of five years from the date of execution of such instrument."

45. The Supreme Court observed in paragraph 19:

> "By virtue of proviso to Section 48-B, the Collector's power to adjudicate upon the adequacy of stamp duty on the original instrument on the basis of copy of the instrument is restricted to the period of five years from the date of execution of the original instrument."

46. The language considered in *Hariom Agrawal* and the language used in Section 53A(1) are not exactly the same. Section 48-B prohibited "action" after five years. Section 53A uses the words "may, within a period of six years" and thereafter immediately refers to the power to "require the concerned party to produce before him the instrument". Therefore, whether the interpretation of Section 48-B can apply to Section 53A without considering this difference in statutory wording may require examination.

47. There is one more aspect. If the interpretation in *Sony Mony* is accepted, a proceeding which was validly started well within six years may become ineffective if the final order cannot be passed before expiry of six years for reasons which may not be attributable to the authority. Sometimes delay may happen because of litigation, interim orders or other circumstances. Section 53A does not expressly provide for exclusion of such period. It does not provide for extension. This consequence may have to be considered while deciding whether the Legislature intended six years to be an absolute outer limit for completion of the entire proceeding.

48. At the same time, the contrary interpretation cannot mean that once a notice is issued within six years, the authority can keep the proceeding pending for unlimited time. Statutory power cannot remain alive forever. Where the statute does not prescribe a specific period for exercise of a subsequent power, the authority is ordinarily required to act within a reasonable time. What would be reasonable may depend upon the scheme of the statute, nature of the power and facts of the particular case. Therefore, there can be a possible distinction between limitation for initiation of the proceeding and the requirement of completing the proceeding within a reasonable time. If the words "within a period of six years" in Section 53A(1) are understood as applying to the act of requiring production of the instrument and thereby initiating the statutory proceeding, the final order would still have to be passed within a reasonable period. However, such reasonable period may not necessarily be the same six years which are prescribed for initiation.

49. In *Sony Mony*, apart from holding that the final order had to be passed within six years, the learned Judge considered an alternative position. It was held that even if six years applied only to initiation, the proceeding should be concluded within a reasonable period and two years could be taken as the maximum reasonable period by taking guidance from Section 32C. Whether a fixed period of two years can be read into Section 53A in this manner may require consideration. Section 32C provides its own statutory periods. Section 53A operates in a different statutory situation. The Legislature has not provided any period of two years under Section 53A. Therefore, two possible views appear to arise. Under the first view, which has been accepted in *Sony Mony*, the words "within a period of six years" govern the whole statutory process and the final order for recovery must be passed before expiry of six years. Under the second view, those words govern the exercise of power to require production of the instrument and thereby commence the proceeding. Once the proceeding is validly commenced, it has to be completed within a reasonable period, though no specific statutory time is prescribed for passing the final order. The second interpretation cannot be said to be without substance only because the word "and" appears before the expression "order the recovery of the deficit duty". The word "and" joins the various statutory steps. It may not by answer the separate question regarding how far the words "within a period of six years", occurring earlier in the provision, travel and apply to each of those steps. That question may have to be decided from the language and grammatical structure of the provision, the scheme of the Act, purpose of limitation and the consequences flowing from both interpretations.

50. The subsequent legislative development may show that there was some ambiguity regarding this issue. If a subsequent amendment has expressly provided that proceedings validly initiated within six years will not lapse merely because the period expires before passing of the final order. Still, while interpreting the unamended provision, it may be necessary to independently consider whether the original language clearly required completion of the whole proceeding within six years.

51. Thus, there appears to be considerable force in the submission that the interpretation in *Sony Mony*, particularly the conclusion that the final order under Section 53A(1) must necessarily be passed within six years, may require reconsideration by a larger Bench. The question concerns interpretation of a fiscal statute. The answer affects the extent of revisional power of the Chief Controlling Revenue Authority and the certainty and finality available to a person whose instrument has already been adjudicated by the Collector.

52. *Sony Mony* is a decision of a coordinate Bench. Therefore, if this Court is of the opinion that the interpretation given therein requires reconsideration, this Court cannot take a contrary view. Judicial discipline requires that reasons for disagreement are recorded, and the matter is placed before the appropriate Bench for consideration by a larger Bench.

53. For these reasone, I do not consider it proper for a Single Judge to take a contrary view from *Sony Mony, Kolte Patil* and *Romell*. At the same time, in view of the 2026 amendment and the pending proceedings before the Supreme Court, it would not be proper to treat those judgments as closing the question for all future cases. In my considered view, the proper course is therefore to place the legal question before the Chief Justice for consideration by a larger Bench. The reference should be confined to the question of law.

54. The question of which requires consideration by the larger Bench may therefore be framed as follows:

> "Whether, on a true interpretation of Section 53A(1) of the Maharashtra Stamp Act, 1958, as it stood prior to the insertion of the proviso in 2026, the period of six years prescribed therein operates only as a period within which proceedings under Section 53A must be initiated, or whether the Chief Controlling Revenue Authority is required to pass the final order determining and recovering deficit stamp duty within the said period of six years?"

55. There is a connected question which may be considered:

> "Whether, if Section 53A(1), prior to the 2026 amendment, is construed as prescribing only a period for initiation, the final order must nevertheless be passed within a reasonable period, and if so, what principle should govern determination of such reasonable period?"

56. It would be appropriate for the larger Bench to consider whether the 2026 proviso is declaratory or substantive in nature. At this stage, however, no final opinion regarding its retrospective operation is required.

57. The Registry is directed to place the papers before the Hon'ble the Chief Justice for such further orders as may be considered necessary, including for constitution of a larger Bench to decide the above question.

58. The writ petition shall remain pending until the reference made to the larger Bench is finally decided. The writ petition shall thereafter be taken up for final disposal and shall be decided in accordance with the law laid down by the larger Bench on the question referred.

59. A copy of this judgment shall be forwarded to the Registry forthwith for compliance.

(AMIT BORKAR, J.)