

Determination by a competent authority on the adequacy of stamp duty on an instrument attains legal finality if it is not challenged through the prescribed statutory procedures and within the limitation period specified in the Maharashtra Stamp Act, 1958

The **Bombay High Court** in the case of **Kolte Patil Developers vs State of Maharashtra [Writ Petition No. 11145 of 2014] dated February 03, 2026**, has held that a determination by a competent authority on the adequacy of stamp duty on an instrument attains legal finality if it is not challenged through the prescribed statutory procedures and within the limitation period specified in the Maharashtra Stamp Act, 1958. Any subsequent action to reopen such a concluded matter, including exercising revisional powers under Section 53A of the 1958 Act must be initiated and completed within the six-year limitation period from the date of the original certification.

Furthermore, the Court explained that the statutory powers granted to a specifically designated authority, such as the “Registering Officer” under Section 33A of the 1958 Act, must be exercised by that authority alone and cannot be assumed by a different, albeit superior, officer. An order passed by an authority lacking such specific statutory competence is without jurisdiction and void.

The Court therefore quashed the order passed by the Joint District Registrar, considering that same was issued without jurisdiction and was barred by limitation. The Court directed that the amount deposited by the petitioner be refunded with any accrued interest.

The Court observed that the order which rejected the audit objection, constituted a final adjudication that the instrument was properly stamped, and this order attained finality in law. While the State could reopen the matter, it had to act strictly within the statutory framework. The revisional power under Section 53A of the Maharashtra Stamp Act, which allows for the correction of such orders, is subject to a six-year limitation period from the date of certification.

In this case, the Court found that the six-year period expired in August 2012, but the impugned recovery order was passed on 26 April 2014, well beyond this deadline. Furthermore, the Court analysed Section 33A and noted that the power to impound a registered instrument is explicitly vested in the “Registering Officer”. The instrument was registered by the Sub-Registrar, whereas the impugned order was passed by the Joint District Registrar, who was not the “Registering Officer” for that specific document.

The Court concluded that supervisory control does not confer the statutory power of a designated authority, and therefore, the action taken by the Joint District Registrar under Section 33A was without jurisdiction. The Court also dismissed the respondents' argument regarding an alternative remedy, stating that the writ jurisdiction can be exercised when the challenge is to the fundamental jurisdiction of the authority and is based on an action barred by limitation.