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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.5964 OF 2019

Anita Jayant Oswal

... Petitioner

Vs.

1. Joint District Registrar and Collector
of Stamps, Pune City, Pune
2. Inspector General of Registration and
Controller of Stamps

... Respondents

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WITH

WRIT PETITION NO.6199 OF 2018

Vineet Kumar Yadav

... Petitioner

Vs.

1. The State of Maharashtra
2. The Chief Controlling Revenue
Authority, Maharashtra State, Pune
3. Joint District Registrar & Collector
of Stamps, Nashik
4. Amit Builders

... Respondents

Mr. Sanskar Marathe for the Petitioner in
WP/5964/2019.

Mr. Ajay L. Bhise for the Petitioner in WP/6199/2018.

Mr. Anirudha Garge, 'B' Panel Advocate with Smt. V.R.
Raje, AGP for Respondent Nos.1 and 2-State in
WP/5964/2019.

Smt. Mamta Shrivastava, AGP for Respondent Nos.1 to
3- State in WP/6199/2018.

Mr. Adesh M. Patil for Respondent No.4 in
WP/6199/2018.

CORAM : AMIT BORKAR, J.

RESERVED ON : OCTOBER 19, 2026.

PRONOUNCED ON : OCTOBER 26, 2026

JUDGMENT:

1. Since both Writ Petitions raise a common question of law, they are being decided together by this common judgment.

2. In Writ Petition No. 5964 of 2019, filed under Articles 226 and 227 of the Constitution of India, the Petitioner challenges the legality and correctness of the order dated 3 March 2018 passed by the District Registrar and Collector of Stamps, Pune City, Pune, in Refund Case No. C.R. 904 of 2017. The Petitioner challenges the order dated 26 October 2018 passed by the Chief Controlling Revenue Authority in Appeal No. 78 of 2018.

3. According to the Petitioner, the facts leading to the filing of Writ Petition No. 5964 of 2019 are as follows. On 29 March 2017, the Petitioner paid the required stamp duty for registration of an agreement for sale of immovable property. However, before the transaction could be completed, the stamp paper was misplaced. A police complaint was lodged in this regard. Thereafter, on 4 July 2017, the Petitioner paid the same stamp duty once again for the very same transaction so that the agreement could be registered. The registration was then completed. Since the stamp duty paid earlier had remained unused, the Petitioner applied for its refund under Sections 47 and 48 of the Stamp Act. However, the application was rejected on 3 March 2018. On 26 October 2018,

the Petitioner filed an appeal under the provisions of the Act, challenging the rejection of the refund application. After hearing the Petitioner, the Appellate Authority dismissed the appeal. Since no appeal is available against the said order, the Petitioner has approached this Court by filing the present Writ Petition.

4. Mr. Marathe, learned Advocate appearing for the Petitioner, submits that the Petitioner has paid stamp duty and registration charges twice for one transaction. According to him, this clearly shows that an excess amount was paid towards stamp duty and registration charges. He submits that, on this ground alone, the authorities below ought to have directed the refund of the excess amount paid by the Petitioner. Mr. Marathe submits that the stamp duty paid through the first ESBTR was not used for any other document. The amount remained unused and continued to be with the Respondents. According to him, the amount ought to have been refunded. He submits that the refund application was rejected only because the original ESBTR had been misplaced, even though the Petitioner had paid stamp duty twice for the same transaction and the first payment had remained unused. He argues that refusing the refund would allow the State Government to retain double stamp duty for a single transaction, resulting in unjust enrichment. He submits that the authorities could have verified whether the first ESBTR had been used for any other document. Once such verification showed that the stamp duty had remained unused, the authorities ought to have treated the amount as excess payment and ordered its refund. By failing to do so, according to the learned Advocate, both the authorities below

committed an error in passing the impugned orders.

5. In Writ Petition No. 6199 of 2018, filed under Articles 226 and 227 of the Constitution of India, the Petitioner challenges the legality and correctness of the order dated 2 August 2017 passed in Refund Case No. C.R. 11 of 2018. The Petitioner challenges the order dated 20 December 2017 passed in Appeal No. 286 of 2017.

6. According to the Petitioner, the facts leading to the filing of this Writ Petition are as follows. The Petitioner approached a builder, M/s. Amit Builders, through its partner, for purchasing a flat in the project known as EKA ONE LIFE. The Petitioner booked Flat No. 502, T-Wing, in the said project, situated at Survey No. 1, Wadala, Pathardi, Nashik, 422010. The total consideration for the flat was Rs. 51,36,845 (Rupees Fifty-One Lakh Thirty-Six Thousand Eight Hundred and Forty-Five only). Out of this amount, the Petitioner initially paid Rs. 7,00,000 (Rupees Seven Lakh only) to the builder. For the purpose of executing the agreement for sale, the Petitioner paid Rs. 3,08,500 (Rupees Three Lakh Eight Thousand Five Hundred only) towards stamp duty and Rs. 30,000 (Rupees Thirty Thousand only) towards registration fees. These amounts were paid through an e-Secured Bank and Treasury Receipt (ESBTR), bearing GRN No. MH004117486201617S, Stationery No. 14085378215155, dated 8 September 2016.

7. On 3 November 2016, the Petitioner made a written request to cancel the booking of the flat. The Petitioner requested the builder to return the e-Secured Bank and Treasury Receipt (ESBTR), bearing GRN No. MH004117486201617S and Stationery

No. 14085378215155. However, on 9 December 2016, when the Petitioner had gone to court in connection with the refund of stamp duty, the original ESBTR bearing receipt No. 14085378215155, dated 8 September 2016, was lost. Thereafter, on 13 December 2016, the Petitioner lodged a written complaint, along with a supporting affidavit, at Sarkarwada Police Station, Nashik. On 9 January 2017, the Petitioner applied to Respondent No. 3 under Section 47 of the Maharashtra Stamp Act for a refund of the stamp duty paid for the agreement for sale, which had not been executed. The application was registered as Refund Case No. C.R. 11 of 2017. However, Respondent No. 3 rejected the application by order dated 2 August 2017. Thereafter, on 29 August 2017, the Petitioner filed an appeal under Section 53(1A) of the Maharashtra Stamp Act before Respondent No. 2. The appeal was registered as Appeal No. 286 of 2017. By order dated 20 December 2017, Respondent No. 2 agreed with the decision of Respondent No. 3 and dismissed the appeal. Being aggrieved by these orders, the Petitioner has filed the present Writ Petition before this Court.

8. Mr. Bhise, learned Advocate appearing for the Petitioner, submits that there is no allegation that the Petitioner's claim for refund is false or dishonest, or that the Petitioner has given any incorrect information in support of the claim. He submits that the application for refund was made within the time allowed by law and the Petitioner is entitled to receive the refund of stamp duty. He submits that the stamp duty was paid for the purpose of executing an agreement for sale. However, the agreement could

not be executed and the purpose for which the stamp was purchased could not be fulfilled.

9. Mr. Bhise submits that the Petitioner's case falls under Section 47(c)(5) of the Maharashtra Stamp Act, which provides for a refund where the stamp becomes spoiled because the intended purpose could not be fulfilled. He submits that the Respondents rejected the refund application because the Petitioner did not produce the original e-Secured Bank and Treasury Receipt (ESBTR). However, according to him, Section 47 does not specifically require production of the original ESBTR. It only requires the Petitioner to produce evidence in support of the claim for refund. Therefore, the learned Advocate submits that the claim ought not to have been rejected merely because the original ESBTR was not available. In support of his submissions, Mr. Bhise relies upon the judgment of the Supreme Court in *Dr. Poornima Advani and Another v. Government of NCT and Another*, Civil Appeal No. 2643 of 2025, decided on 18 February 2025.

10. Mr. Garge, learned Advocate, and Smt. Shrivastava, learned Assistant Government Pleader appearing for the State, oppose the Petition. They submit that the Petitioner has admitted in paragraphs 3.3 and 3.4 at page 6 of the Petition that the original e-SBTR was lost due to certain unavoidable circumstances. According to them, the loss of the original receipt was due to the Petitioner's own negligence. They submit that the Petitioner's argument that the Respondents have not alleged that the refund claim is false or dishonest does not help the Petitioner's case. They point out that the authorities have not rejected the claim on the

ground that it was false or dishonest. The rejection was based on the requirements of law. They submit that Section 52 of the Maharashtra Stamp Act deals with the allowance for stamps which are not required for use. According to them, the procedure for refund of stamp duty paid through an e-SBTR is the same as the procedure applicable to impressed stamps under the Act. Therefore, the Bombay Stamp Rules, 1939, apply to the present case. They rely upon Rule 22 of the said Rules and submit that the original stamp must be produced for following the procedure prescribed under that Rule.

11. The learned Advocates for the Respondents submit that the Maharashtra Stamp Act does not permit a refund of stamp duty merely on the basis of a photocopy or Xerox copy of the stamp. According to them, the Act refers to the stamp, and the original stamp is required for claiming a refund. They submit that the original stamp has admittedly been lost by the Petitioner. Neither the Act nor the Rules framed under it permit a refund in the absence of the original stamp. They submit that the Petitioner has misunderstood the provisions of Section 47 to support the claim for refund. According to them, Section 47 deals with different circumstances in which a stamp may become “spoiled” or “useless”. However, the applicability of those provisions does not remove the requirement of producing the original stamp where the law prescribes such a requirement.

REASONS AND FINDINGS

12. Since both the Writ Petitions raise the same issue about

refund of stamp duty paid through an e-Secured Bank and Treasury Receipt (ESBTR), both the Petitions are being decided by this common judgment. The main question is whether the refund of stamp duty can be refused only because the original ESBTR is lost, when the claim is that it was not used for any document and the payment can be verified from the official records.

13. Section 47 of the Maharashtra Stamp Act provides for refund or allowance in respect of stamps which have become spoiled in the situations mentioned in that section. The opening part of the section states:

“Subject to such rules as may be made by the State Government as to the evidence to be required, or the enquiry to be made, the Collector may, on application made within the period prescribed in section 48, and if he is satisfied as to the facts, make allowance for impressed stamps spoiled in the cases hereinafter mentioned, namely :”

14. The words used in this provision show that the Collector must be satisfied about the facts before allowing a refund. The application must be made within the period mentioned in Section 48. The provision allows the State Government to make Rules about what evidence is required and what enquiry has to be made. Therefore, the person asking for refund must prove the claim with proper evidence. However, the section does not specifically say that every claim must be rejected only because the original stamp cannot be produced, without checking why it is missing and whether the payment and its non-use can be proved through other reliable records.

15. The Petitioners have relied upon Section 47(c)(5). This provision deals with an instrument which does not achieve its intended purpose for the reasons mentioned in the provision. The relevant words are:

“by reason of the refusal of any person to act under the same, or to advance any money intended to be thereby secured, or by the refusal or non-acceptance of any office thereby granted, totally fails of the intended purpose ;”

16. On reading this provision, it appears that it applies where the intended purpose of an instrument fails because a person refuses to act under it, refuses to advance the money which was intended to be secured, or refuses to accept an office granted under it. The mere fact that an ESBTR has been lost does not satisfy the requirements of this clause. Therefore, I am unable to accept the submission of the Petitioners that Section 47(c)(5) automatically applies to every case where the original ESBTR is lost. However, this finding does not mean that the claims of the Petitioners must be rejected. Section 47 provides for different situations where an allowance may be granted. Clause (a) deals with a stamp on paper which has accidentally become spoiled, obliterated or otherwise unfit for its intended purpose before an instrument written on it is executed. Clause (b) deals with a stamp on a document which has been written wholly or partly but has not been signed or executed by any party. Therefore, the provision which applies has to be decided by looking at the actual facts of each case. The claim cannot be decided only on the basis of the particular clause mentioned by the Petitioners, without examining the circumstances stated in their applications and the other

provisions which may apply.

17. The claim in Writ Petition No. 6199 of 2018 requires consideration under Section 52. This section deals with a stamp which has not been spoiled or made unfit or useless for its intended purpose, but which the person does not immediately require for use. It allows repayment when the stamp is given to the Collector for cancellation and the person satisfies the Collector that the stamp was purchased with a genuine intention to use it, that its full price was paid and that it was purchased within the prescribed period. Therefore, where the proposed transaction is cancelled and the stamp remains unused, Section 52 may apply, depending upon the facts and the conditions provided by law. The requirement of giving the original stamp for cancellation has an important purpose. It helps to prevent a person from receiving a refund and thereafter using the same stamp for another document. The State is justified in insisting that this safeguard should ordinarily be followed. However, there is a difference between a person who has the original stamp but refuses to surrender it and a person who says that the stamp has been lost and wants to prove the loss and non-use through other evidence. This difference has to be considered while protecting public revenue.

18. Section 48 provides the period within which an application for refund must be made. In cases falling under Section 47(c)(5), the application must be made within six months from the date of the instrument. In other cases, clause (3) provides for an application within six months from the date of purchase of the stamps. Therefore, the period which applies to a claim will depend

upon the nature of the claim and the provision under which the relief is asked for.

19. In Writ Petition No. 6199 of 2018, the ESBTR was purchased on 8 September 2016 and the refund application was made on 9 January 2017. Therefore, the application was made within six months from the date of purchase. The State has not pressed the question of limitation as a ground for rejecting the claim in the submissions made before this Court. Similarly, in Writ Petition No. 5964 of 2019, the refund application was registered as Refund Case No. C.R. 904 of 2017, and no specific objection regarding limitation has been raised in the submissions recorded before me. Therefore, from the material available, limitation is not a ground on which the orders under challenge can be upheld. The Respondents rely upon Rules 22 and 22A of the Bombay Stamp Rules, 1939. Rule 22 deals with the procedure to be followed after the Collector sanctions an allowance or asks for evidence. Rule 22A deals with deductions to be made while granting an allowance for spoiled, misused or unused stamps. In the case of unused stamps, it refers to the person giving the stamp to the Collector for cancellation. These Rules support the submission of the State that the original stamp should ordinarily be surrendered and cancelled before the refund is granted. However, the requirement of producing the original document cannot be considered separately from the other provisions which govern refund. Rule 21 of the Bombay Stamp Rules, 1939, allows the Collector to require a person claiming refund under Chapter V of the Act to give a statement on oath or affirmation, or to file an affidavit explaining

the circumstances in which the claim arose. The Collector may call witnesses if required. This Rule shows that the circumstances of a refund claim may be proved through evidence and enquiry. Therefore, the claim has to be examined on the basis of the material available and cannot be rejected without considering whether the necessary facts can be proved.

20. The Maharashtra e-payment Rules provide that the procedure for refund of stamp duty paid through an e-SBTR is the same as the procedure applicable to an impressed stamp under the Act. Therefore, payment through an ESBTR does not remove the requirement of verification. At the same time, the authorities cannot ignore the electronic records relating to the payment. The Government Reference Number, details available in the Virtual Treasury and other official records may help to establish whether the payment was made, whether the ESBTR was used for any instrument and whether a refund has been granted against it.

21. The submission of the State that the original receipts were lost because of the Petitioners' negligence deserves consideration. A person asking for refund must take reasonable care of the relevant documents. Every claim cannot be accepted merely because the applicant says that the original receipt has been lost. A police complaint may show that the loss was reported, but it does not prove all the facts which are necessary for refund. The Petitioners must still establish the payment, the loss, the purpose for which the receipt was purchased and that the amount was not used for any other instrument. Similarly, the fact that the State has not alleged fraud or giving of wrong information does not prove

that the Petitioners are entitled to refund. At the same time, the loss of the original receipt because of negligence does not automatically allow the State to retain an amount which is otherwise refundable under the law. The authorities have to examine the claim on its merits. If the official records show that the payment was genuine, that the ESBTR was never used for any instrument and that no refund has been obtained against it, the absence of the original receipt cannot be an answer to the claim. The concern of the State about possible misuse can be dealt with by proper verification and suitable safeguards. The claim cannot be rejected by refusing to examine the records which are available.

22. The judgment relied upon by the Petitioners is relevant to this issue. In *Dr. Poornima Advani and Another*, the original e-stamp paper purchased for a property transaction was lost before the transaction was completed. The purchasers then obtained a fresh e-stamp paper and completed the transaction. Thereafter, they applied for refund of the amount paid for the lost e-stamp paper. The Delhi High Court directed refund of the principal amount, and the matter ultimately reached the Supreme Court in connection with the claim for interest. The reasoning of the learned Single Judge of the Delhi High Court, as reproduced in the Supreme Court judgment, is relevant to the present dispute. In paragraph 19 of the Delhi High Court judgment, the learned Judge considered whether relief could be denied to a person who had lost the stamp paper merely because the statute did not specifically provide for such a situation. The Court observed that the expression “obliterate” appearing in Section 49(a) of the Indian

Stamp Act, 1899, should include cases where a person asking for refund has lost the stamp paper. In paragraph 20 of the Delhi High Court judgment, the following observations were made:

“If the scheme, as discussed above, is kept in mind, the respondents ought to refund stamp duty even in cases where an applicant claims refund of stamp duty on account of loss of e-stamp paper; subject to an enquiry establishing factum of loss and adequate safeguards being put in.”

23. The same paragraph observed that if the State retained the money even though the taxing event had not occurred, it would amount to keeping money without authority of law.

24. These observations recognise two important requirements. First, the person asking for refund must prove the loss and satisfy the authority that the stamp has not been used. Second, the authority should not refuse relief only because the original document is missing, where the loss and the claim can be proved through other evidence and proper safeguards can be taken. However, the limits of the judgment relied upon by the Petitioners must be kept in mind. The Supreme Court in *Dr. Poornima Advani* mainly considered the claim for interest on an amount which had been directed to be refunded. The case arose under the Indian Stamp Act, 1899, and the provision considered by the Delhi High Court was different from Section 47 of the Maharashtra Stamp Act. The decision did not directly decide the meaning of Section 47 of the Maharashtra Stamp Act. Therefore, it cannot be read as laying down that every claim under the Maharashtra Act must be allowed whenever the original ESBTR is said to have been lost. Nevertheless, the reasoning of that decision is relevant while

considering the refund provisions and the constitutional principle relating to the retention of money by the State.

25. Article 265 of the Constitution of India provides:

“No tax shall be levied or collected except by authority of law.”

26. The meaning of this provision is that the State cannot retain an amount as tax when there is no legal basis for doing so. In the present cases, the Petitioners are not claiming refund because the amount of stamp duty was wrongly calculated. Their case is that the amount was paid for a particular transaction, but the original ESBTR was never used for that purpose. In Writ Petition No. 5964 of 2019, stamp duty was paid again for the same transaction. In Writ Petition No. 6199 of 2018, the proposed agreement was not executed because the booking was cancelled. If these facts are proved from the official records, the State cannot justify keeping the amount only because the original receipt has been lost.

27. The reasoning in *Poornima Advani* helps in considering the argument of the State that the Stamp Act is a code and that the Collector can grant refund only in the situations expressly mentioned in the Act. The Collector must act according to law. There is no general power to grant refund merely because a person feels that it would be fair. However, the statutory provisions cannot be read so narrowly that a genuine claim cannot even be examined only because the original stamp paper is missing. The provisions regarding refund, evidence, and enquiry have to be considered together, keeping in mind the constitutional restriction against

collecting or retaining tax without authority of law.

28. The concern of the State that the lost receipt may be misused is genuine and cannot be ignored. The original ESBTR is an important document, and its absence creates a risk which has to be examined. However, the possibility of misuse cannot be treated as a fact in every case where a receipt is lost. The authority can verify the Government Reference Number, the amount paid, the name of the person in whose favour the payment was made, the purpose for which it was purchased and whether it was used for any instrument. It can check whether a refund has been granted. If required, the Petitioners may be directed to file affidavits, execute indemnity bonds and give undertakings to compensate the State for any loss caused by incorrect statements or misuse. These steps can protect public revenue without refusing a genuine claim only because the original document is not available.

29. I now consider the facts of Writ Petition No. 5964 of 2019. The Petitioner paid stamp duty on 29 March 2017. The original ESBTR was lost before it was used for the intended transaction. Thereafter, the Petitioner again paid stamp duty on 4 July 2017 for the same transaction, and the agreement was registered. The main case of the Petitioner is that stamp duty was paid two times for one transaction, whereas the first ESBTR remained unused. The second payment and the completed registration are relevant facts which support the Petitioner's claim. If the official records show that the second payment was used for registration of the agreement and that the first ESBTR was never used for any instrument, it would mean that the State received stamp duty two times for the same

transaction, although the first payment was not used for stamping the registered agreement. In such circumstances, the State would have to show a lawful basis for keeping both amounts. No such basis has been pointed out in the submissions placed before me.

30. I am unable to accept the argument that the Petitioner's negligence in losing the original ESBTR is enough to justify rejection of the refund application. The loss is admitted. However, the real question is whether the amount paid through that receipt was used or whether the law otherwise permits the State to keep it. Negligence may explain how the receipt was lost. It does not establish that the amount was used for an instrument or that the State is entitled to retain it after the second payment has been verified. Therefore, the orders dated 3 March 2018 and 26 October 2018 cannot be upheld merely because the original ESBTR was not produced. The payment and its non-use must be checked from the electronic and other official records. If those records confirm the Petitioner's case, the amount paid through the first ESBTR is refundable, subject to any deduction permitted under the applicable Rules. The authority cannot refuse refund only because the original ESBTR has been lost.

31. I now consider Writ Petition No. 6199 of 2018. In this case, the Petitioner paid Rs. 3,08,500 towards stamp duty for the proposed agreement for sale of the flat. The Petitioner thereafter asked for cancellation of the booking. The agreement for sale was never executed. The original ESBTR was lost on 9 December 2016, and a police complaint was made on 13 December 2016. The refund application was made on 9 January 2017. The facts of this

Petition are different from those in Writ Petition No. 5964 of 2019. In the first case, the transaction was completed after stamp duty was paid for the second time. In the present case, the proposed purchase did not proceed and the agreement for sale was not executed. The Petitioner's case is that the stamp duty paid for the proposed agreement remained unused because the booking was cancelled. The question is whether the loss of the original ESBTR prevents the authority from examining this claim. The fact that the Petitioner had cancelled the booking before the original receipt was lost is relevant. However, cancellation of the booking and loss of the receipt do not by themselves establish the right to refund. The Petitioner must show that the payment was made for the proposed agreement, that the agreement was never executed and that the ESBTR was not used for any other instrument. The request for cancellation of booking, police complaint, payment details and records available with the registering authority are relevant for deciding these facts.

32. If these facts are established, the claim cannot be rejected only because the original ESBTR is missing. The provisions dealing with spoiled stamps and stamps which are no longer required for use must be considered by looking at the purpose for which the stamp duty was paid and whether any instrument was executed. Depending upon the facts, Section 52 may apply. The claim cannot be rejected only because the Petitioner has relied upon Section 47(c)(5), if another provision of the Act applies to the facts. The authority must consider the real nature of the claim and the relevant statutory provision.

33. I find that the reason given by the Respondents, namely, that the original ESBTR was not produced, is not sufficient to justify rejection of the claim in Writ Petition No. 6199 of 2018. The authorities must verify the payment, cancellation of the booking, non-execution of the agreement and non-use of the ESBTR from the records available. If these facts are established and the other requirements of law are satisfied, the stamp duty must be refunded, after making any lawful deduction prescribed under the applicable Rules.

34. The judgment in *Poornima Advani* considered the question of interest on the amount retained by the State. In paragraph 17 of the Supreme Court judgment, it was observed:

“Thus, when a person is deprived of the use of his money to which he is legitimately entitled, he has a right to be compensated for the deprivation which may be called interest or compensation. Interest is paid for the deprivation of the use of money in general terms which has returned or compensation for the use or retention by a person of a sum of money belonging to other.”

35. The Supreme Court observed that where the doctrine of restitution applies to the facts of a case, interest should follow. These observations show that wrongfully keeping money may give rise to a claim beyond repayment of the main amount. However, the submissions recorded in these Petitions relate to refund of stamp duty, and no separate claim for interest, with its basis and relevant period, has been placed before me. Therefore, I limit the relief in these Petitions to the refund claim and do not grant any separate amount towards interest.

36. The amounts paid towards registration fees must be considered separately from stamp duty. The present decision concerns the rejection of claims under the provisions governing refund of stamp duty. The question of refund of registration fees has to be decided under the provisions applicable to those fees. This judgment does not mean that the State can keep registration fees without lawful authority. However, any claim for their refund must be considered under the relevant statutory provisions.

37. On considering the facts and the submissions made by both sides, I find that the Petitioners cannot receive refund merely by stating that the original ESBTRs were lost. The State is entitled to verify the payments and take steps to prevent misuse. At the same time, the State cannot reject the claims only because the original ESBTRs are not physically available, when the payment, loss and non-use can be established through official records and other reliable evidence. The orders under challenge have not considered this difference. Therefore, they cannot be sustained on the ground stated by the authorities.

38. In the result, both Writ Petitions are allowed in the following terms:

(a) The order dated 3 March 2018 passed by the District Registrar and Collector of Stamps, Pune City, in Refund Case No. C.R. 904 of 2017 and the order dated 26 October 2018 passed by the Chief Controlling Revenue Authority in Appeal No. 78 of 2018 are quashed and set aside;

(b) The order dated 2 August 2017 passed in the refund

proceedings concerning the Petitioner in Writ Petition No. 6199 of 2018 and the order dated 20 December 2017 passed in Appeal No. 286 of 2017 are quashed and set aside;

(c) The concerned refund authorities shall verify the ESBTR and payment particulars from the Government Reference Number, Virtual Treasury and other available official records. In Writ Petition No. 5964 of 2019, they shall verify whether the first ESBTR remained unused and whether the second payment was used for the registration of the agreement. In Writ Petition No. 6199 of 2018, they shall verify whether the proposed agreement for sale was cancelled and never executed, and whether the ESBTR remained unused;

(d) The Petitioners shall furnish such affidavits, indemnity bonds and undertakings as may reasonably be required to establish the claims and protect the State against any misuse of the lost ESBTRs. The authorities shall make appropriate entries in the available official records to guard against any use of the lost receipts, to the extent the applicable system permits;

(e) If the verification confirms the facts stated above and the other applicable statutory requirements are satisfied, the concerned authority shall grant the refund of stamp duty, after making only such deductions as are permitted by law. The refund shall not be refused solely because the original ESBTR has been lost;

(f) The verification and consequential refund process shall be completed within eight weeks from the date on which the Petitioners furnish the required affidavits and undertakings;

(g) The question of refund of registration fees, if pressed, shall be considered separately under the applicable provisions governing those fees;

39. Rule is made absolute in the above terms in both the matters. There shall be no order as to costs.

(AMIT BORKAR, J.)