



W.A.No.1115 of 2017

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Reserved on	08.02.2024
Delivered on	30.04.2024

CORAM :

**THE HONOURABLE MR.JUSTICE R.SURESH KUMAR
and
THE HONOURABLE MR.JUSTICE K.KUMARESH BABU**

**W.A.No.1115 of 2017
and
CMP.Nos.15554 and 17174 of 2017**

- 1.The Inspector General of Registration,
No.100, Santhome High Road,
Chennai - 600 028.
- 2.The Deputy Inspector General of Registration,
Coimbatore Zone,
No.6/1, G.R.D. Road,
Redfields, Coimbatore - 18.
- 3.The District Registrar,
No.3, Vignesh Complex First Floor,
Tiruppur East,
Tiruppur - 641 607.
- 4.The Sub Registrar,
Nallur Sub-Registration Office,
Tiruppur.

... Appellants

vs.

M/s. Sulochana Cotton Spinning Mills (P) Ltd.,
Represented by its Managing Director,
S.Krishnakumar, (Age 54),



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S/o. M.Shanmugham,
No.424, 426, Kamaraj Road,
Tiruppur.

... Respondent

Prayer : Appeal filed under Clause 15 of the Letters Patent, against the order dated 08.08.2017 made in W.P.No.14315 of 2017.

For Appellants : Mr.B.Vijay,
Additional Government Pleader

For Respondent : Mr.K.K.Sivashanmugam

JUDGMENT

R.SURESH KUMAR, J

This intra-Court appeal has arisen out of the order passed by the Writ Court, dated 08.08.2017 made in W.P.No.14315 of 2017.

2. The short facts, which are required to be noticed for the disposal of this appeal, reads thus:-

The respondent/writ petitioner purchased an immovable property to an extent of 9.49½ Acres comprised in various Survey Numbers of Veerapandi Village, Tiruppur South, Tiruppur District, in a public auction conducted by the State Bank of India under the SARFAESI proceedings, for a total Sale Consideration of Rs.18,36,00,000/-.



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3. On completion of the said sale, by way of auction purchase, the Recovery Officer of the Bank had issued the Sale Certificate dated 16.09.2016 to the respondent. The respondent had presented the Sale Certificate for registration before the 4th appellant on 15.12.2016. Initially, the Sale Certificate was kept as a pending document in Doc.No.P.18/2016. Thereafter, it was registered as Doc.No.5392/2016 on 27.12.2016 by the 4th appellant. Even though it was registered, the document has not been released to the respondent and the 4th appellant has also passed an order dated 06.04.2017, where, the 4th appellant considered the sale taken place pursuant to the SARFAESI proceedings only as a conveyance and hence, as per Article 23 of I Schedule of the Indian Stamp Act, 1899, (In short, 'Stamp Act') called upon the respondent to pay a sum of Rs.6,15,06,153/- towards additional stamp duty.

4. Challenging the said proceedings, dated 06.04.2017, issued by the 4th appellant, the respondent herein had approached the Writ Court and filed the said writ petition with a prayer to quash the same and to give a direction to the 4th appellant to release the document and to return back the excess of 3% of stamp duty collected by the 4th appellant for having registered the said document. That is how the Writ Petition came up before the Writ Court, which was considered and decided by the learned Judge through the impugned order dated 08.08.2017.



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5. Questioning the said order passed by the learned Judge and in support of the present appeal Mr.B.Vijay, learned Additional Government Pleader, appearing for the appellants would contend that, insofar as the registration sought for to the Sale Certificate issued by the bank authorities is concerned, since it is a conveyance or transfer of property by way of sale, the stamp duty as well as the registration charges as has been fixed by the provisions of the Stamp Act as well as the Registration Act, are to be collected.

6. In this context, he would further submit that, the stamp duty to be collected for such instrument to be registered is concerned, it must be on the basis of the rate fixed under Article 23 of Schedule I of the Stamp Act. Therefore, as per Article 23 of Schedule I of the Stamp Act, what has been fixed as the percentage of stamp duty would be collected. That apart, a registration charge would be collected and these stamp duty would be collected only on the basis of the market value / guideline value of the property concerned and not on the basis of the rate quoted in the Sale Certificate. Therefore, the learned Additional Government Pleader would contend that, the said demand made by the 4th appellant by issuing the communication dated 06.04.2017, making a demand from the respondent for paying the sum of Rs.6,15,06,153/- is justifiable, he contended.

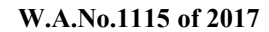


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7. Elaborating his arguments, the learned Additional Government

Pleader appearing for the appellants would contend that, the stamp duty was originally 8% under Article 23 of Schedule I of the Stamp Act, for urban areas like, Chennai, Coimabatore etc. In all other areas or documents, it is 7% which has subsequently been reduced from 2012 as 5%. Therefore, there must be a 5% stamp duty to be levied for the registration of the Sale Certificate. Apart from that, 2% additional stamp duty by way of surcharge can be imposed, that has also been imposed. Apart from that, registration charge would be 1%, totally, there would be a 8% of charges by way of duties, surcharge and registration charges respectively, as stated supra, can be levied and be collected from the respondent who presented the document i.e., Sale Certificate for the purpose of registration.

8. Further, elaborating his arguments, the learned Additional Government Pleader appearing for the appellants would contend that, if such a stamp duty as surcharge duty or transfer duty as well as the registration charges are fixed, that should be fixed only on the basis of the market value or guideline value of the property transferred so, but, not on the basis of the value that has been mentioned in the sale certificate. If all these calculations are made, the stamp duty already been collected from the respondent is not in commensurate



9. Learned Additional Government Pleader appearing for the appellants would further submit that, the learned Judge in the order impugned, has relied upon two unreported judgments, one in ***W.P.No.17257 of 2016 in Manickraj Vs. The Sub Registrar, Tiruvallur, Tiruvallur District and another dated 30.06.2016*** and another un-reported judgment is in ***W.P.No.15775 of 2017 in E.Balasubramanian Vs. The Inspector General of Registration, 100, Santhome High Road, Chennai - 600 004 and two others dated 22.06.2017.*** These two judgments have not decided what shall be the stamp duty, transfer duty and the registration charges and without any basis, the learned Single Judges have decided in those cases that, only 5% alone have to be charged and all remaining charges that have been made by the registering authority are excess charges and therefore, those charges shall be refunded and without those



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charges, the Sale Certificate concerned should be registered and be released and that were the directions given in those cases.

10. Therefore, the learned Additional Government Pleader would submit that, those decisions cannot be said to be the correct law in view of the subsequent Division Bench judgment as well as the Full Bench judgment and therefore, the view taken by the learned Judge through the impugned order by simply following the aforestated two unreported judgments is not a correct approach. Hence, for that reason also, the impugned order is liable to be interfered with, he contended.

11. In support of his contentions, the learned Additional Government Pleader appearing for the appellants would rely upon the Full Bench judgment of this Court in ***Dr.R.Thiagarajan v. Inspector General of Registration and Others [2019] 4 CTC 839 : (2019) SCC OnLine Mad 9085***].

12. On the other hand, Mr.K.K.Sivashanmugam, learned counsel appearing for the respondent would submit that, the issue raised in this Writ Appeal is no more *res integra* and it has been held in unequivocal term by at least two latest decisions of the Hon'ble Supreme Court. Learned counsel would



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contend that, the first judgment is *Esjaypee Impex Pvt. Ltd. v. Asst. General*

Manager and Authorised Officer, Canara Bank reported in *2021 (2) CTC 493*

(SC). This has been reiterated by the Hon'ble Supreme Court in a subsequent decision in *Inspector General of Registration and another v. G.Madhurambal and another [2022 LiveLaw (SC) 969]*. Relying upon these two decisions mainly and also some other decisions of this Court, the learned counsel appearing for the respondent/writ petitioner would contend that, the Recovery Officer of the Bank concerned, who is an authorised officer can be equated with a Civil Court or Revenue Court or Collector or Revenue Officer. Therefore, the certification of sale issued by such a Recovery Officer of the Bank concerned, in culmination of the SARFAESI proceedings, can very well be accepted by the registering authorities for the purpose of filing the same in Book – 1 being maintained by the registration department even though such a Sale Certificate is not compulsorily registerable for the purpose of the Registration Act to have an evidenciary value. The holder of the said certificate if insisted upon to register the document, the same can be registered, of course, by collecting the stamp duty fixed in this regard.

13. The learned counsel for the respondent would further submit that, in this context, this kind of Sale Certificate can only be treated as a Sale



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Certificate for the purpose of stamp duty within the meaning of Article 18 of Schedule – I of the Stamp Act, of course, read with Article 23 and if it is so, beyond 5%, no stamp duty can be asked for, that too only equal to the value of the Sale Certificate i.e., the value fixed and mentioned in the Sale Certificate alone can be taken as a value of property for the purpose of calculating even that 5% stamp duty under Article 18 read with Article 23 of Schedule I of the Stamp Act, he contended. Therefore, the learned counsel for the respondent would submit that, this position having been considered by the learned Judge, who allowed the Writ Petition filed by the respondent/writ petitioner through the impugned order, which does not warrant any interference at the hands of this Division Bench. Hence, the instant intra-Court appeal is liable to be dismissed, he contended.

14. We have considered the said rival submissions made by the learned counsels appearing for parties and have perused the materials placed before this Court.

15. As has been rightly pointed out by the learned counsel appearing for the respondent, the issue raised in this Writ Appeal is no more *res integra*. Even though, for and against judgments have been rendered by this Court at



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various point of time, some ultimatum had come, where a Full Bench of this Court had passed an order in the matter of **Dr.R.Thiagarajan's** case (cited supra). But at the same time, the two judgments cited supra, passed by the Hon'ble Supreme Court i.e., first one is **Esjaypee Impex** case (cited supra) and the second one is **Madhurambal's** case (cited supra), have given a quietus to the issue already. However, since an issue, being the offshoot of the very issue, that has been raised by the appellants herein, as to the stamp duty levied on the instrument viz., the Sale Certificate, we are inclined to delve into the matter to decide the same.

16. In order to appreciate the rival contentions raised before us, first let us take the relevant provisions in Schedule I of the Stamp Act. Article 18 of Schedule – I of the Stamp Act reads thus:-

18. CERTIFICATE OF SALE (in respect of each property put up as a separate lot and sold), granted to the purchaser of any property sold by public auction by a Civil or Revenue Court, or Collector or other Revenue-officer—	
(a) where the purchase-money does not exceed Rs. 10;	One rupee
(b) where the purchase-money exceeds Rs. 10 but does not exceed Rs.25;	Two rupees
(bb) where the purchase money exceed Rs.25 but does not exceed Rs.50;	Three rupees



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(c) in any other case

The same duty as a Conveyance (No. 23) for a market value equal to the amount of the purchase money only.

17. Article 23 of Schedule – I of the Stamp Act reads thus:-

23. Conveyance, as defined by section 2 (10), not being a Transfer charged or exempted under No. 62 -	
(a) of immovable property situated within the Chennai Metropolitan Planning Area and the Urban Agglomeration of Madurai, Coimbatore, Salem and Tiruchirappalli and the City of Tirunelveli.	Eight rupees for every Rs.100/- or part thereof of the market value of the property, which is the subject matter of conveyance.
(c) of any other property	Seven rupees for every Rs.100/- or part thereof of the market value of the property, which is the subject matter of conveyance.

18. In Article 18 under the heading, "Certificate of Sale", it has been made clear that, if the purchase money is upto Rs.50/-, the stamp duty to be levied is Rs.3/- and in any other case, under Article 18(c), it is made clear that the same duty as a conveyance (No.23) for a market value equal to the amount of the purchase money only has been mentioned. Therefore, in all other cases, if it exceeds Rs.50/-, it should be in consonance with Article 23 of Schedule I of the Stamp Act.

19. Article 23 under the heading “Conveyance” has made it clear in



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sub-clause (a) that, all immovable property situated within the Chennai Metropolitan Planning Area and the Urban Agglomeration of Madurai, Coimbatore, Salem and Tiruchirappalli and the City of Tirunelveli, eight Rupees for every Rs.100/- or part thereof of the market value of the property, which is the subject matter of conveyance.

20. Sub-clause (b) makes it clear that, of any other property, seven rupees for every Rs.100/- or part thereof of the market value of the property, which is the subject matter of conveyance.

21. In this context, it is to be noted that, whether the eight rupees or seven rupees mentioned in Article 23 (a) or (b) is the current rate or not is concerned, it is not the current rate, as it has further been modified or reduced with effect from 01.04.2012.

22. In this context, the letter of the Inspector General of Registration, dated 28.03.2012, and the Government Order in G.O.Ms.No.46, Commercial Taxes, and Registration (J1) Department dated 27.03.2012, can be usefully referred:-

பதிவுத்துறைத் தலைவர் அலுவலகம்,



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சென்னை - 28.

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மே.எ.எண்.15758 /சீ2 /2012, நாள் 28.03.2012

அரசாணை எண்,46, வணிகவரி மற்றும் பதிவுத்துறை நாள் 27.3.12ன் நகல் அறிதலுக்காகவும் பின்பற்றுதலுக்காகவும் அனுப்பப்படுகிறது. இவ்வரசாணையின்படி இந்திய முத்திரை சட்டம் கூறு 23ன் கீழ் வகைப்படுத்தக்கூடிய ஆவணங்கள் மற்றும் கூறு 23க்கு இணையாக முத்திரை தீர்வை வசூலிக்க வகை செய்யும் கூறுகள் பொருத்து வசூலிக்கதக்க முத்திரை தீர்வை 6%-லிருந்து 5% ஆகக் குறைக்கப்பட்டுள்ளது. இந்த குறைக்கப்பட்ட முத்திரை தீர்வை விகிதம் 01.04.2012 முதல் அமலுக்கு வருகிறது. இதனை அனைத்து பதிவு பொது மக்களும் நன்கு அறியும் வண்ணம் அலுவலக விளம்பர பலகையில் விளம்பரம் செய்திட அறிவிக்கப்படுகிறது.

2) தொடர்புடைய முந்தைய அரசாணை எண்.177, வணிகவரித்துறை, நாள் 20.11.03ன் கீழ் வெளியிடப்பட்ட அறிவிக்கை எண்,11ல் இந்திய முத்திரை சட்டம் கூறு 5(i), 46(B)(i), 55(C), 55(D), 58(a)(ii) ஆகியவை பொருத்து ஏற்கனவே நிர்ணயிக்கப்பட்ட முத்திரை தீர்வையான 8% என்பதில் மாற்றம் ஏதுமில்லை என்பது கவனத்துக்கு கொண்டு



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வரப்படுகிறது.

ஓம்/- 28/03/12

பதிவுத்துறைத்தலைவர்

/ ஆணைப்படி/

ஓம்/- 28/03/12

பதிவுத்துறைத்தலைவருக்காக."

...

“2. The Government have decided to accept the request of the Commissioner of Municipal Administration and accordingly direct that the stamp duty on instruments of Conveyance will be reduced from the present rates of 6% to 5% with effect from 01.04.2012. The notification appended to this order will be published in an extraordinary issue of the Tamil Nadu Government Gazette, dated 27.03.2012.

3. The Works Manager, Government Central Press is directed to send 100 copies of the gazette to the Government and 1000 copies of the gazette to the Inspector General of Registration, in which the notification is published.”

Therefore, under G.O.Ms.No.46, Commercial Taxes, and Registration (J1) Department dated 27.03.2012, the rate of stamp duty at 6% has been reduced to 5% with effect from 01.04.2012.



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23. When it was brought as 6% also a question has to be answered where we can trace the relevant Government Order in G.O.Ms.177, Commercial Taxes Department, dated 20.11.2003. Under the said G.O. the following has been made by the State Government:-

“2. At present 8% stamp duty on amount or market value setforth for conveyance of properties is levied in urban areas and 7% in rural areas. In addition, transfer duty at 5% is also levied, the proceeds of which is apportioned to the local bodies after due collection charges. The restructuring of stamp duty, and transfer duty levied on the conveyance of properties has been enraging the attention of Government to facilitate further growth in developmental opportunities

3. The Tax Reforms Augmentation Committee, constituted in the year 2002 headed by Dr.Raja A. Chelliah has recommended the levy of a consolidated rate of stamp duty on conveyance for all areas at 9%. The Inspector General of Registration in the letter read above has sent proposals to the Government to reduce the present rate of stamp duty totally to 9% applicable throughout the State.

4. The Government after careful consideration of the above factors have decided to reduce the stamp duty to 6%, transfer duty to 2% and



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to retain the present rate of registration fee at 1% on conveyance in respect of all instruments chargeable with duty as a conveyance under Schedule-1 to the Indian Stamp Act, 1899. The above rates will be applicable throughout the State with effect from 21.11.2003.”

24. Therefore, under G.O.Ms.No.177, dated 20.11.2003, the Government had decided to reduce the stamp duty to 6% from 8% and 7% as has been mentioned herein above and also imposed a transfer duty at 2% and registration fee at 1%. Therefore, $6 + 2 + 1 = 8\%$ stamp duty, including 2% transfer duty + 1% registration fee had been fixed under G.O.Ms.No.177, dated 20.11.2003. This alone had been amended by G.O.Ms.No.46, Commercial Taxes, and Registration (J1) Department, dated 27.03.2012, as stated supra, by which, 6% stamp duty had been reduced to 5%.

25. Since the reduced rate of stamp duty has been given effect from 01.04.2012, insofar as all these documents, including the document in question in the present *lis* since is after 2012, only 5% stamp duty can be levied under Article 23 of Schedule I of the Stamp Act, which is of course read with Article 18(c) of Schedule I.



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26. However, in the present case, the communication impugned before the Writ Court was issued by the 4th appellant on 06.04.2017, where the 4th appellant justified the demand of 5% stamp duty with 2% Transfer Duty and 1% Registration Charge.

27. From the above discussion, it can be made clear that 5% stamp duty demanded by the appellant Department has to be accepted, because, it is the 5% stamp duty even under Article 23 of Schedule I of Stamp Act. However, insofar as the 2% transfer duty is concerned, it is brought to our notice by the appellants that the 2% transfer duty has already been levied under the provisions of the Tamil Nadu Duty on transfers of Property (in Municipal Areas) Act, 2009 (Act 32 of 2009 and Rules 2011). Transfer duty had been reduced and fixed at 2%, which was previously 5%, by G.O.Ms.No.189, Municipal Administration and Water Supply Department, dated 21.11.2003, and G.O.Ms.No.309 Rural Development Department, dated 21.11.2003, published in Tamil Nadu Gazette Extraordinary dated 21.11.2003 with effect from 21.11.2003.

28. When such a surcharge duty by way of Transfer Duty under the said provisions of the Tamil Nadu Duty on transfers of Property (in Municipal



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Areas) Act, 2009 (in short Duty on Transfer of Property Act), has not been questioned by the writ petitioner/respondent and in those cases i.e., two unreported judgments relied upon by the learned Judge in the impugned order also, such kind of challenge had not been made, learned Judges in those cases having considered only the stamp duty that had been fixed under Clause 23 of Schedule I of the Stamp Act, had confined their decision that such a stamp duty for Sale Certificate registration must be only 5% and not beyond that and therefore, what is the stamp duty excessively collected has to be refunded and whatever the excess duty, that has been demanded, cannot be collected. To that extent, the orders have been passed. Those orders even though had been relied upon by the learned Judge, who passed the present impugned order, has not considered how beyond the 5% stamp duty, additional stamp duty has been imposed on the instrument. Had it been questioned, the appellants department would have been in a position to answer that the 2% additional stamp duty by way of transfer duty been levied under the Duty on Transfer of Property Act and if that is added, the 5% stamp duty under Article 23 of Schedule I of Stamp Act be added with the 2% transfer duty, totally, 7%, apart from that, there would be 1% registration charges, therefore, totally 8%.



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29. Hence, we do not think that, there is illegality or infirmity attached with such a demand that has been made by the appellant department from the respondent for a payment of 5% stamp duty + 2% transfer duty + 1% registration charges. All these duty and charges since could be levied on an instrument within the meaning of the provisions of the Stamp Act as well as the Duty on Transfer of Property Act, as stated supra, and under the Registration Act, such kind of demand, that has been made by the appellant department, cannot be found fault with.

30. However, insofar as the next question is concerned, whether such a stamp duty, transfer duty and the registration charge, can be levied on the value that has been mentioned in the Sale Certificate, as per Article 18(c) of Schedule I of Stamp Act or as per the market value or the guideline value of the property concerned, unmindful of the value, for which, the property has been sold to the auction purchaser, is the next question.

31. Even though, in this context, the learned Additional Government Pleader has relied on the Full Bench judgment (cited supra), if we look at the judgment of the Hon'ble Apex Court in the two decisions i.e., *Esjaypee Impex* case (cited supra) as well as *Madhurambal's* case (cited supra), it has been



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made clear that the Recovery Officer of the Bank under the SARFAESI proceedings can be equated to a Revenue Officer and therefore, the Sale Certificate issued by such a Recovery Officer can only be treated as a Sale Certificate within the meaning of Article 18(c) of Schedule – I of Stamp Act, of course, read with Article 23. Therefore, if at all any stamp duty, transfer duty and registration charge has to be levied, it must be only on the market value equal to the amount of the purchase money only. The reason being that, in Article 18(c) of Schedule I of Stamp Act, it has been made very clear that the same would be as a conveyance (No.23) for a market value equal to the amount of the purchase money only. Therefore, the words “Equal to the amount of the purchase money only” is paramount, without which, Article 23 cannot be pressed into service insofar as the Sale Certificate is concerned.

32. In other words, Article 23 of Schedule I of Stamp Act can be independently pressed into service for all other conveyances, but not against Sale Certificate, because, such a sale being exercised only pursuant to the public auction conducted in this regard.

33. Therefore, there must be a distinction between the stamp duty on Sale Certificate and stamp duty on any other conveyance within the meaning of Article 23 of Schedule I of the Stamp Act.



34. This position has been made very clear in those judgments. Even in the judgement of the Full Bench in **Dr.R.Thiagarajan's** case (cited supra), the Full Bench has summarized the questions which referred to the Full Bench into the following effect:-

“26. To summarize, our answer to the question referred to the Full Bench is as follows:-

We are of the considered view that the Sale Certificate issued by the Authorized Officer of the bank is liable for stamp duty under Article 18-C read with Article 23 of Schedule 1 of the Indian Stamp Act. In the event of under-valuation of the property, which is the subject matter of the Sale Certificate, the Registering Officer is entitled to proceed in accordance with Section 47-A of the Indian Stamp Act. Hence, we agree with the proposition laid down by the Division Bench of this Court in the unreported judgment of this Court dated 21.08.2017 made in **W.A.(MD) No.3 of 2017 [cited supra]** and, with respect, we are not agreeing with the view taken in the judgment reported in 2015(1) CTC 526 [cited supra].”

Therefore, the Sale Certificate issued by the authorised officer of the Bank is liable for stamp duty under Article 18(c) of Schedule I of Stamp Act, read with Article 23 of Schedule I of the Stamp Act.



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35. Therefore, Article 23 cannot be independently pressed into service insofar as levying of any stamp duty on Sale Certificate, but it must be coupled with Article 18(c) of Schedule I of Stamp Act.

36. Where if we go to Article 18(c), the aforestated words i.e., a market value equal to the amount of the purchase money only being the paramount words shall come into play. If that has come into play, certainly, stamp duty can be levied on such an instrument i.e., certificate of sale, only with regard to the value that has been mentioned in the sale certificate, but not on the market value of the property or guideline value of the property.

37. Therefore, from the aforesaid discussion, the following position has emerged:-

(i) That, the stamp duty levied on a Sale Certificate being presented for registration under the Registration Act is at 5% stamp duty under Article 18(c) read with Article 23 of Schedule – I of Stamp Act, 2% transfer duty under the Tamil Nadu Duty on Transfers of Property (in Municipal Areas) Act, 2009, and Rules 2011 and 1% of registration charges, totally $5\% + 2\% + 1\% = 8\%$.



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is concerned, since it has been calculated based on the market value or the guideline value of the property concerned, the same is liable to be set aside.

Accordingly, the order passed the learned Single Judge, setting aside the said order to that extent, is to be sustained. Resultantly, the matter is remitted back to the 4th appellant to reconsider the issue in the light of the aforesaid directions, after affording an opportunity of being heard to the respondent and pass necessary orders to that effect regarding the additional payment, if any and if no such additional payment is required to be paid by the respondent and already, if he has paid the required amount, as per the calculations to be made, the same shall be communicated and thus the document registered shall be released to the respondent. Therefore, the order impugned passed by the learned Judge is modified to the extent as indicated above.

39. Resultantly, with all these directions and modifications of the judgment impugned, this Writ Appeal is ordered accordingly. However, there shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

(R.S.K., J.) (K.B., J.)
30.04.2024

Index : Yes
Speaking Order : Yes
Neutral Citation : Yes
SJ / tsvn



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To

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- 1.The Inspector General of Registration,
No.100, Santhome High Road,
Chennai - 600 028.
- 2.The Deputy Inspector General of Registration,
Coimbatore Zone,
No.6/1, G.R.D. Road,
Redfields, Coimbatore - 18.
- 3.The District Registrar,
No.3, Vignesh Complex First Floor,
Tiruppur East,
Tiruppur - 641 607.
- 4.The Sub Registrar,
Nallur Sub-Registration Office,
Tiruppur.



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**R.SURESH KUMAR, J.
and
K.KUMARESH BABU, J.**

SJ / tsvn

**Judgment in
W.A.No.1115 of 2017**

30.04.2024