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W.P.No.1009 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.01.2026

CORAM

THE HONOURABLE MR.JUSTICE **SENTHILKUMAR RAMAMOORTHY**

W.P.No.1009 of 2026

K.Veeraraghavan

.. Petitioner

VS

1.The Secretary to Government of Tamil Nadu,
Commercial Tax and Registration Department,
Fort St. George, Chennai – 600 009.

2.The Inspector General of Registration,
100, Santhome High Road,
Chennai – 600 004.

3.The District Revenue Officer (Stamps),
Office of the District Collector, Chennai,
Singaravelar Maligai, Rajaji Salai,
Chennai – 600 001.

4.The Sub Registrar,
Office of the Sub Registrar,
Thiruporur, Kancheepuram District
Pin 603 310.

.. Respondents

Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of certiorarified mandamus to call for the records of the second respondent in his impugned order No.Na.Ka.36368/NI/2025 dated 26.11.2025 with all other connected records and quash the same and direct the fourth respondent to accept payment of Rs.3,52,584/- only without interest for deficit stamp duty and deficit registration fees in respect of sale deed Document No.4162/2008 registered at fourth respondent office and release the said document to the petitioner.

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For Petitioner : Mr.V.Manoharan
For Respondents : Mr.U.Baranidharan,
Special Government Pleader

ORDER

The petitioner assails an order dated 26.11.2025 of the second respondent and seeks a direction to the fourth respondent to accept the payment of Rs.3,52,584/- without interest.

2. The petitioner was directed to pay deficit stamp duty by order dated 30.04.2012. In relation thereto, the petitioner had filed an appeal before the third respondent. The said appeal was dismissed by order dated 13.08.2024. The petitioner submitted a representation dated 16.09.2024 to the second respondent. Such representation was rejected under the impugned order.

3. Learned counsel for the petitioner submits that the procedure prescribed under Section 47A of the Indian Stamp Act, 1899 was not followed while issuing the original order. In particular, he submits that notice in Form I should have been issued under Rule 4 of Tamil Nadu Stamp (Prevention of Undervaluation of Instruments) Rules, 1968. Because notice in Form I was not issued, he submits that the proceedings are vitiated. He also submits that the Samadhan Scheme was in force and that the petitioner was



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unable to make payment within the prescribed time limit on account of serious accident affecting members of the petitioner's family.

4. Mr.U.Baranidharan, learned Special Government Pleader, accepts notice for all the respondents. By referring to order dated 13.08.2024 of the third respondent, he points out that the petitioner was provided multiple opportunities as disclosed therein. He also points out that cogent reasons were assigned for rejecting the petitioner's request. He relies on Section 47A(4) of the Indian Stamp Act to contend that the impugned order contains no infirmity.

5. Section 47A(4) provides as under:

'47-A Instruments of conveyance etc., undervalued how to be dealt with.-

(1)

(2)

(3).....

(4) Every person liable to pay the difference in the amount of duty under sub-section (2) or sub-section (3) shall, pay such duty within such period as may be prescribed. In default of such payment, such amount of duty outstanding on the date of default shall be a charge on the property affected in such instrument. On any amount remaining unpaid after the date specified for its payment, the person liable



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to pay the duty shall pay, in addition to the amount due, interest at one per cent per month on such amount for the entire period of default:

Provided that where a person has preferred an appeal against the order under sub-section (2) or sub-section (3), the interest payable under this sub-section shall be postponed till the disposal of appeal and shall be calculated on the amount that becomes due in accordance with the final order passed in appeal as if such amount had been determined under sub-section (2) or sub-section (3), as the case may be.'

6. As is evident from the aforesaid extract, deficit stamp duty is required to be paid within the prescribed period. In the event of default, the person liable to pay the stamp duty becomes liable to pay interest at 1% per month or 12% per annum.

7. In the case at hand, the petitioner had lodged an appeal before the third respondent against the order dated 30.04.2012. The said order makes extensive reference to the opportunities provided to the petitioner. The operative paragraph thereof reads as under:



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"ஆவணதாரரின் வாக்குமூலத்தினை பரிசீலனை

செய்ததில் மேற்படி ஆவணதாரருக்கு பிறப்பித்த இறுதி ஆணை, இந்திய முத்திரைச் சட்டம் 1899 பிரிவு(4) உட்பிரிவு 2 மற்றும் (3)ன்படி செயல்படுத்த, வித்தியாச முத்திரைத் தீர்வையினை செலுத்த வேண்டிய நபர் அத்தைய தொகையினை வசூலிக்கப்பட்ட கால வரைக்குள் செலுத்தல் வேண்டும். அத்தகைய தொகையினை செலுத்தத் தவறின் அத்தகைய பத்திரத்திற்குட்பட்ட சொத்தின் மீது பொறுப்பு (Charge) ஏற்படும். குறிப்பிட்ட கால வரையறைக்குள் செலுத்தாத தொகைக்கு அத்தொகையினை செலுத்த வேண்டிய நபர் அதற்கு கூடுதலாக செலுத்தத் தவறிய காலத்தின் முழுமைக்கும் மாதம் 1% வீதத்தில் வட்டியும் செலுத்தப் பட வேண்டும் என தெரிவிக்கப்பட்டுள்ளதால் மனுதாரரின் கோரிக்கை ஏற்க இயலாத நிலை உள்ளது என்பதையும், எனவே ஆவணதாரரின் கோரிக்கை நிராகரித்து உத்திரவிடப்படுகிறது. எனவே ஆவணதாரர் குறைவு முத்திரைக் கட்டணம் ரூ.3,52,584-னை அதற்குண்டான வட்டியுடன் விரைந்து செலுத்தி, ஆவணத்தை விடுவித்துக் கொள்ளுமாறு தெரிவிக்கப்படுகிறது."

8. Upon further appeal to the second respondent, the petitioner's request was rejected by holding that there is no provision to grant waiver under Section 47-A(4). I find no infirmity in the said order warranting interference under Article 226 of the Constitution of India.



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9. Therefore, this writ petition is dismissed without any order as to costs.

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Index:Yes/No

Neutral Citation: Yes/No

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