



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-07-2026

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THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No.25787 of 2026

M/s.Gazy Mag Private Limited,
Represented by its Authorised Signatory,
K.B.Bhavaani Gopan,
5th Floor, No.111, NPL Dev, L.B Road,
Thiruvanmiyur, Chennai – 600 041.

..Petitioner(s)

Vs

1.The Inspector General of Registration,
Office of the Inspector General of Registration,
100, Santhome High Road,
Chennai – 600 028.

2.The District Revenue Office (Stamps),
Office of the District Revenue Officer,
5th Floor, Singaravelar Maaligai
(Collectorate Office),
32, Rajaji Salai, Chennai – 600 001.

3.The Sub-Registrar Adyar,
Office of the Sub-Registrar of Adyar,
No.161(71/6) L.B Road,
(Dr.Muthulakshmi Salai),
TNHB Building, 3rd Floor,
Thiruvanmiyur, Chennai 600 041.

..Respondent(s)

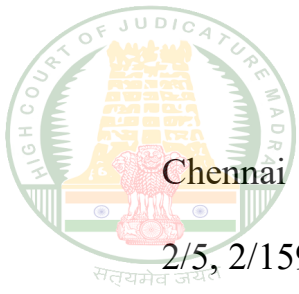


PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorarified Mandmaus, to call for the records of the proceedings of the 3rd respondent in Refusal Number RFL/Adayar/50/2026, dated 25.06.2026 and quash the same and consequently direct the 3rd respondent to admit and register the deed of Memorandum of Deposit of Title Deeds or any other deed or deeds presented by the petitioner for the property situated at Parmeshwari Nagar Second Street, LB Road, Urur Village and Town, Velachery Taluk, Chennai District, comprised in BlockNumber 22 Town Survey filed numbers 2/5, 2/159, 2/160 and 2/9 totally measuring an extent of 34.73 grounds or 83366 square feet.

For Petitioner(s):	Mr.S.R.Rajagopal, Senior Counsel For K.Jayaraman
For Respondent(s):	Mr.T.Gowthaman, Additional Advocate General Assisted by Mr.Dominic S.David For R1 & R3 and Mr.B.Pachaiyappan Government's Counsel For R2

Order

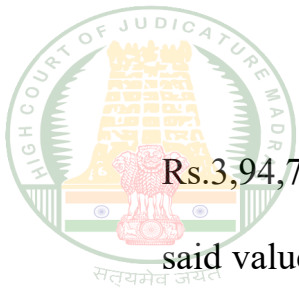
This writ petition has been filed challenging the impugned proceedings of the 3rd respondent in Refusal Number RFL/Adayar/50/2026, dated 25.06.2026 and quash the same and consequently direct the 3rd respondent to admit and register the deed of Memorandum of Deposit of Title Deeds or any other deed or deeds presented by the petitioner for the property situated at Parmeshwari Nagar Second Street, LB Road, Urur Village and Town, Velachery Taluk,



Chennai District, comprised in Block Number 22 Town Survey filed numbers 2/5, 2/159, 2/160 and 2/9 totally measuring an extent of 34.73 grounds or 83366 square feet.

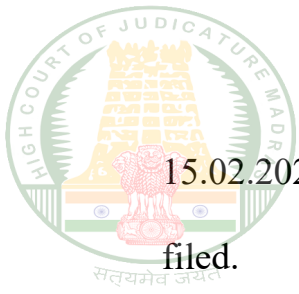
2.The brief case of the petitioner is as follows:-

2.1.The petitioner purchased the property at Parmeshwari Nagar, 2nd Street, L B Road, Urur Village and Town, Velacherry Taluk, Chennai District comprised in Block No.22, Town survey field numbers 2/5, 2/159, 2/160 and 2/9, totally measuring to an extent of 83366 sq.ft., through a sale deed dated 19.04.2022, executed by one N.Umayal Achi and others in favour of the petitioner on the files of the 3rd respondent. The property was valued at Rs.2219/- per sq.ft. for the sale consideration which was paid by the petitioners to the vendors. When the deed was presented for registration, the petitioner paid Rs.1,29,50,000/- towards stamp duty and Rs.74,00,000/- towards registration fees. The 3rd respondent, however, referred the deed under Section 47-A(1) of the Indian Stamp Act, 1899, claiming undervaluation. After conducting detailed enquiry, the 2nd respondent, the competent authority, fixed Rs.4300/- per sq. ft. as the market value of the property. Accordingly, the Petitioner paid differential stamp duty for the additional value fixed by the 2nd respondent i.e Rs.1,21,68,184/- for additional stamp duty and Rs.69,53,249/- for registration fees. The total stamp duty and registration fee paid by the petitioner amounts to



Rs.3,94,71,433/- on a value of Rs.4300/- per sq. ft., which is totally 11% on the said value. On payment of the same as fixed by the 2nd respondent, the sale deed was duly registered in Doc No. 1835/2022 and released by the 3rd respondent. Since then, the revenue records of the subject property stands in the name of the petitioner.

2.2. Thereafter, the 1st respondent passed an order dated 15.02.2024 in Ref No. 38091/E/1/2023, which is a *suo motu* revision under Section 47-A(6) of the Act revising the earlier order passed by the 2nd respondent by fixing exorbitant amount of Rs.12,000/- per sq.ft as market value of the property. Aggrieved over the same, the petitioner Company took up a Civil Miscellaneous Appeal in CMA No. 1218 of 2024 against the 1st respondent's order and to set aside its *suo motu* revision. This Court vide order dated 16.05.2024, stayed the order of the 1st respondent. Pursuant to the order of stay granted by this Court, the petitioner presented a mortgage deed dated 12.11.2024 and the same was registered as Document No. 3588 of 2024. Thereafter, a deed of discharge dated 18.06.2026 was also duly admitted and registered in Document No. 2101 of 2026. Subsequently, the petitioner presented a mortgage deed dated 25.06.2026 for creation of mortgage over the said property in favour of ICICI Bank Ltd. But then the 3rd respondent refused to admit and register the mortgage deed and issued an impugned refusal check citing the 1st respondent's order dated

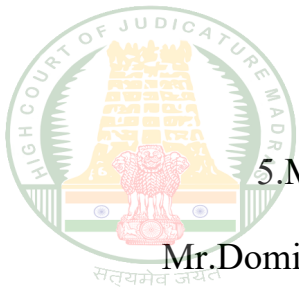


15.02.2024 made in *suo motu* revision. Hence, the present writ petition has been filed.

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3.Mr.S.R.Rajagopal, learned Senior Counsel for Mr.K.Jayaraman, learned counsel for the petitioner would submit that as the order of the 1st respondent dated 15.02.2024 has been stayed by this Court the 3rd respondent ought not to have refused to register the mortgage deed dated 25.06.2026. Pursuant to the order of stay granted by this Court, the 3rd respondent has registered the mortgage deed dated 12.11.2024 in Document No. 3588 of 2024 and a discharge dated 18.06.2026 in Document No. 2101 of 2026, in respect of the subject property. However, refused to register the mortgage deed dated 25.06.2026 citing the order of the 1st respondent dated 15.02.2024, which is arbitrary and improper.

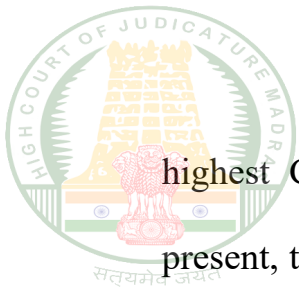
4.Learned Senior Counsel would fairly submit that although the petitioner is bound to pay the differential stamp duty and registration fee in the event the interim stay granted by this Court is vacated or the order of the 1st respondent dated 15.02.2024 attains finality, the 3rd respondent cannot refuse to register the mortgage deed presented by the petitioner at this stage. Hence, he prays to set aside the impugned refusal check slip.



5. Mr. T. Gowthaman, learned Additional Government Pleader assisted by Mr. Dominic S. David, learned Government counsel appearing for the respondents 1 and 3 and Mr. B. Pachaiyappan, learned Government's Counsel appearing for the 2nd respondent address the point of statutory charges. He would submit that even though a stay has been granted on the order of the 1st respondent dated 15.02.2024, a statutory charge has been created on the petitioner and therefore, the 3rd respondent issued the impugned refusal check slip.

6. Heard Mr. S. R. Rajagopal, learned Senior Counsel for Mr. K. Jayaraman, learned counsel for the petitioner and Mr. T. Gowthaman, learned Additional Government Pleader assisted by Mr. Dominic S. David, learned Government counsel appearing for the respondents 1 and 3 and Mr. B. Pachaiyappan, learned Government's Counsel appearing for the 2nd respondent.

7. Considering the submissions made by learned Senior Counsel for the petitioner as well as the learned Additional Advocate General appearing for the respondents, this Court is of the view that, no doubt, a statutory charge has been created against the subject property in view of the order passed by the 1st respondent on 15.02.2024 and once the said demand got confirmed in the



highest Courts of law, the petitioner is bound pay the same. However, at present, the demand has been stayed by this Court in CMA.No.1218 of 2024 on 16.05.2024. Therefore, there is no impediment for the respondents to register the mortgage deed. Once the stay is vacated, the statutory charge created vide order dated 15.02.2024 will automatically come into operation. It is also undertaken by the petitioner that once the demand is confirmed by the highest Court of law, the same will be paid by the petitioner.

8. Such being the case, this Court feels it appropriate to set aside the impugned refusal check slip dated 25.06.2026. Accordingly, the impugned refusal check slip dated 25.06.2026 is hereby set aside and the petitioner is directed to re-present the mortgage deed dated 25.06.2026 before the 3rd respondent. Upon such re-presentation, the 3rd respondent is directed to register the same, if it is in accordance with law. It is made clear that the statutory charge created on the petitioner's property will come into force once the demand made by the 1st respondent on 15.02.2024 is confirmed and attained finality. However, as the petitioner has undertaken to discharge the entire demand once it attains finality, the question of realization against the property does not arise, even otherwise any alienation of subject property will always be subject to the statutory attachment.



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9.In view of the above, this writ petition is disposed of. No costs.

09.07.2026
(1/2)

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
RST

To

1.The Inspector General of Registration,
Office of the Inspector General of Registration,
100, Santhome High Road,
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2.The District Revenue Office (Stamps),
Office of the District Revenue Officer,
5th Floor, Singaravelar Maaligai
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KRISHNAN RAMASAMY J.

RST

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